

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	10 953 569	10 923 507	3 064 923	28.0%	2 848 809	26.0%	2 690 983	24.6%	8 604 714	78.8%	2 615 269	77.6%	2.9%
Exchange Revenue													
Service charges - Electricity	3 197 096	3 162 327	886 134	27.7%	791 096	24.7%	771 350	24.4%	2 448 581	77.4%	612 520	77.8%	27.9%
Service charges - Water	1 000 901	996 670	218 597	21.8%	277 835	27.8%	245 296	24.6%	741 729	74.4%	192 913	69.8%	25.2%
Service charges - Waste Water Management	632 342	614 842	160 103	25.3%	146 552	23.2%	138 424	22.5%	445 078	72.4%	137 502	70.9%	7%
Service charges - Waste Management	561 494	561 494	118 313	21.1%	121 324	21.6%	121 221	21.6%	360 858	64.3%	119 630	66.8%	1.3%
Sale of Goods and Rendering of Services	159 693	133 271	31 009	19.4%	32 159	20.1%	30 285	22.7%	93 453	70.1%	30 396	60.2%	(.4%)
Agency services	29 389	29 389	8 651	29.4%	9 212	31.3%	7 558	25.7%	25 421	86.5%	(3 084)	55.7%	(345.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	231 858	281 578	99 429	42.9%	114 460	49.4%	139 883	49.7%	353 772	125.6%	87 982	120.5%	59.0%
Interest earned from Current and Non Current Assets	71 134	71 134	14 560	20.5%	11 486	16.1%	12 992	18.3%	39 037	54.9%	17 191	71.0%	(24.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	25 306	25 306	9 321	36.8%	9 916	39.2%	6 975	27.6%	26 211	103.6%	7 810	108.1%	(10.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	92 056	63 931	9 162	10.0%	10 447	11.3%	10 826	16.9%	30 436	47.6%	13 090	63.1%	(17.3%)
Non-Exchange Revenue													
Property rates	2 328 401	2 328 401	661 317	28.4%	511 978	22.0%	505 384	21.7%	1 678 678	72.1%	500 805	73.1%	.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 108	10 108	2 127	21.0%	2 638	26.1%	2 278	22.5%	7 042	69.7%	2 060	98.4%	10.6%
Licences or permits	14 625	12 953	3 306	22.6%	4 041	27.6%	4 113	31.8%	11 460	88.5%	3 936	89.9%	4.5%
Transfer and subsidies - Operational	1 801 124	1 771 062	558 938	31.0%	522 009	29.0%	410 163	23.2%	1 491 110	84.2%	359 486	77.0%	14.1%
Interest Receivables	-	6 500	1 998	-	2 198	-	2 423	37.3%	6 620	101.8%	1 577	-	53.7%
Fuel Levy	798 042	798 042	266 014	33.3%	266 014	33.3%	266 014	33.3%	798 042	100.0%	518 088	100.0%	(48.7%)
Operational Revenue	-	56 500	15 943	-	15 444	-	15 759	27.9%	47 146	83.4%	13 276	-	18.7%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	40	-	40	-	92	-	(56.4%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	10 949 607	10 919 546	2 986 756	27.3%	2 974 047	27.2%	2 752 320	25.2%	8 713 124	79.8%	2 745 137	82.0%	.3%
Employee related costs	2 932 056	2 899 791	708 833	24.2%	735 414	25.1%	695 685	24.0%	2 139 932	73.8%	681 073	77.3%	2.1%
Remuneration of councillors	81 578	81 578	17 743	21.7%	18 519	22.7%	18 037	22.1%	54 298	66.6%	17 746	70.2%	1.6%
Bulk purchases - electricity	3 193 457	3 065 657	980 458	30.7%	707 158	22.1%	608 869	19.9%	2 296 485	74.9%	534 956	74.2%	13.8%
Inventory consumed	289 608	294 229	73 872	25.5%	80 652	27.8%	85 038	28.9%	239 562	81.4%	68 762	77.2%	23.7%
Debt impairment	1 891 898	1 891 898	472 894	25.0%	472 138	25.0%	472 138	25.0%	1 417 169	74.9%	429 614	70.4%	9.9%
Depreciation, Amortisation and Impairment	595 663	599 663	394 807	66.3%	383 091	64.3%	469 217	78.2%	1 247 116	208.0%	521 544	257.7%	(10.0%)
Interest/Dividends and Rent on Land	6 551	21 551	1 950	29.8%	1 623	24.8%	1 588	7.4%	5 161	23.9%	2 213	78.5%	(28.3%)
Contracted services	1 165 425	1 153 463	135 730	11.6%	304 144	26.1%	190 746	16.5%	630 620	54.7%	267 812	49.3%	(28.8%)
Transfers and subsidies	117 729	129 479	32 242	27.4%	19 230	16.3%	32 996	25.5%	84 467	65.2%	21 697	60.0%	52.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	554 270	660 865	136 305	24.6%	219 675	39.6%	145 866	22.1%	501 845	75.9%	174 675	80.2%	(16.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	121 371	121 371	31 923	26.3%	32 403	26.7%	32 142	26.5%	96 468	79.5%	25 046	64.0%	28.3%
Surplus/(Deficit)	3 961	3 961	78 167		(125 238)		(61 338)		(108 409)		(129 868)		
Transfers and subsidies - capital (monetary allocations)	808 900	1 101 895	20 283	2.5%	311 289	38.5%	165 869	15.1%	497 441	45.1%	191 629	36.9%	(13.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	812 861	1 105 857	98 450		186 050		104 531		389 032		61 761		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	812 861	1 105 857	98 450		186 050		104 531		389 032		61 761		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	812 861	1 105 857	98 450		186 050		104 531		389 032		61 761		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	1 993	1 993	16 522	829.0%	16 522	829.0%	-	-	33 043	1 657.9%	-	-	1 926.1%
Surplus/(Deficit) for the year	814 855	1 107 850	114 972		202 572		104 531		422 075		61 761		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		1 159 709	1 549 220	118 910	10.3%	374 188	32.3%	167 069	10.8%	660 167	42.6%	197 304	42.3%	(15.3%)
National Government		808 685	1 099 639	71 831	8.9%	216 207	26.7%	139 378	12.7%	427 415	38.9%	115 975	40.0%	20.2%
Provincial Government		115	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	3 156	-	-	-	-	1 091	34.6%	1 091	34.6%	-	-	(100.0%)
Transfers recognised - capital		808 800	1 102 795	71 831	8.9%	216 207	26.7%	140 469	12.7%	428 506	38.9%	115 975	40.0%	21.1%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		350 908	446 425	47 079	13.4%	157 982	45.0%	26 600	6.0%	231 662	51.9%	81 329	46.5%	(67.3%)
Capital Expenditure Functional		1 159 709	1 549 220	118 910	10.3%	374 188	32.3%	167 069	10.8%	660 167	42.6%	197 304	42.3%	(15.3%)
Municipal governance and administration		91 138	167 741	11 845	13.0%	90 499	99.3%	(5 512)	(3.3%)	96 831	57.7%	9 833	38.4%	(156.1%)
Executive and Council		6 250	26 850	13	2%	18	3%	6 727	25.1%	6 758	25.2%	1 869	35.4%	260.0%
Finance and administration		84 888	139 391	11 832	13.9%	90 481	106.6%	(12 239)	(8.8%)	90 074	64.6%	7 964	39.1%	(253.7%)
Internal audit		-	1 500	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		312 504	341 319	39 780	12.7%	67 594	21.6%	36 899	10.8%	144 273	42.3%	37 304	42.5%	(1.1%)
Community and Social Services		45 915	51 265	3 082	6.7%	1 087	2.4%	2 745	5.4%	6 914	13.5%	919	46.5%	198.7%
Sport And Recreation		36 582	48 371	795	2.2%	3 496	9.6%	5 707	11.8%	9 997	20.7%	5 668	32.2%	7%
Public Safety		41 700	37 305	4 389	10.5%	4 473	10.7%	6 467	17.3%	15 329	41.1%	2 241	13.1%	188.6%
Housing		182 007	189 918	30 769	16.9%	55 662	30.6%	21 981	11.6%	108 412	57.1%	27 974	50.5%	(21.4%)
Health		6 300	14 461	745	11.8%	2 877	45.7%	-	-	3 622	25.0%	502	34.8%	(100.0%)
Economic and Environmental Services		112 870	322 667	9 006	8.0%	61 830	54.8%	54 700	17.0%	125 536	38.9%	38 932	38.9%	40.5%
Planning and Development		38 562	45 443	3 961	10.3%	16 163	41.9%	8 265	18.2%	28 390	62.5%	13 861	46.2%	(40.4%)
Road Transport		74 309	277 225	5 044	6.8%	45 667	61.5%	46 435	16.7%	97 146	35.0%	25 071	37.1%	85.2%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		583 729	668 025	57 155	9.8%	145 412	24.9%	77 825	11.7%	280 392	42.0%	106 578	46.3%	(27.0%)
Energy sources		186 195	212 647	23 669	12.7%	55 661	29.9%	40 612	19.1%	119 942	56.4%	59 694	59.1%	(32.0%)
Water Management		161 031	190 119	18 599	11.5%	72 960	45.3%	23 498	12.4%	115 057	60.5%	32 283	32.8%	(27.2%)
Waste Water Management		133 009	185 426	10 591	7.9%	5 974	4.5%	10 774	5.8%	27 339	14.7%	12 644	45.5%	(14.8%)
Waste Management		102 594	79 834	4 297	4.2%	10 816	10.5%	2 941	3.7%	18 055	22.6%	1 957	39.2%	50.3%
Other		59 467	49 467	1 124	1.9%	8 854	14.9%	3 156	6.4%	13 134	26.6%	4 657	33.1%	(32.2%)

Service charges	4 097 793	4 054 853	1 058 777	25.8%	1 114 649	27.2%	1 083 688	26.7%	3 257 115	80.3%	975 226	75.4%	11.1%
Other revenue	1 243 438	1 344 064	1 550 976	124.7%	1 940 125	156.0%	1 673 567	124.5%	5 164 667	384.3%	1 918 461	526.0%	(12.8%)
Transfers and Subsidies - Operational	1 741 520	1 710 437	636 034	36.5%	443 459	25.5%	352 285	20.6%	1 431 778	83.7%	374 077	78.2%	(5.8%)
Transfers and Subsidies - Capital	808 685	904 925	188 954	23.4%	294 608	36.4%	298 801	33.0%	782 363	86.5%	283 362	97.7%	5.4%
Interest	257 153	285 133	26 285	10.2%	29 475	11.5%	28 783	10.1%	84 544	29.7%	31 142	36.7%	(7.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 692 448)	(15 105 352)	(2 532 053)	29.1%	(3 946 221)	45.4%	(3 138 070)	20.8%	(9 616 344)	63.7%	(2 312 517)	82.9%	35.7%
Suppliers and employees	(8 599 507)	(14 891 422)	(2 501 368)	29.1%	(3 921 613)	45.6%	(3 071 375)	20.6%	(9 494 356)	63.8%	(2 291 333)	83.3%	34.0%
Finance charges	(6 551)	(21 551)	(3 878)	59.2%	-	-	(3 211)	14.9%	(7 089)	32.9%	(4 475)	68.9%	(28.3%)
Transfers and Subsidies	(86 389)	(192 379)	(26 807)	31.0%	(24 608)	28.5%	(63 484)	33.0%	(114 899)	59.7%	(16 708)	56.8%	280.0%
Net Cash from(used) Operating Activities	1 225 726	(5 036 355)	1 401 770	114.4%	276 044	22.5%	689 060	(13.7%)	2 366 875	(47.0%)	1 649 726	296.5%	(58.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	(8 072)	-	40	-	(8 032)	-	92	-	(56.4%)
Proceeds on disposal of PPE	-	-	-	-	(8 072)	-	40	-	(8 032)	-	92	-	(56.4%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 159 709)	(1 549 220)	(118 910)	10.3%	(374 188)	32.3%	(167 069)	10.8%	(660 167)	42.6%	(197 304)	42.3%	(15.3%)
Capital assets	(1 159 709)	(1 549 220)	(118 910)	10.3%	(374 188)	32.3%	(167 069)	10.8%	(660 167)	42.6%	(197 304)	42.3%	(15.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(1 159 709)	(1 549 220)	(118 910)	10.3%	(382 260)	33.0%	(167 029)	10.8%	(668 199)	43.1%	(197 212)	41.0%	(15.3%)
Cash Flow from Financing Activities													
Receipts	3 340	3 340	1 559	46.7%	397	11.9%	528	15.8%	2 484	74.4%	875	(73.8%)	(39.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 340	3 340	1 559	46.7%	397	11.9%	528	15.8%	2 484	74.4%	875	(73.8%)	(39.7%)
Payments	(25 086)	(25 086)	(15 318)	61.1%	-	-	(9 768)	38.9%	(25 086)	100.0%	(14 720)	100.0%	(33.6%)
Repayment of borrowing	(25 086)	(25 086)	(15 318)	61.1%	-	-	(9 768)	38.9%	(25 086)	100.0%	(14 720)	100.0%	(33.6%)
Net Cash from(used) Financing Activities	(21 746)	(21 746)	(13 759)	63.3%	397	(1.8%)	(9 241)	42.5%	(22 602)	103.9%	(13 845)	122.3%	(33.3%)
Net Increase/(Decrease) in cash held	44 272	(6 607 321)	1 269 102	2 866.6%	(105 819)	(239.0%)	512 790	(7.8%)	1 676 073	(25.4%)	1 438 669	2 649.1%	(64.4%)
Cash/cash equivalents at the year begin:	856 795	731 029	729 682	85.2%	2 000 130	233.4%	1 894 311	259.1%	729 682	99.8%	3 436 240	98.2%	(44.9%)
Cash/cash equivalents at the year end:	901 066	(5 876 292)	2 000 130	222.0%	1 894 311	210.2%	2 407 102	(41.0%)	2 407 102	(41.0%)	4 874 974	555.4%	(50.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	116 991	4.4%	77 727	2.9%	55 671	2.1%	2 402 892	90.6%	2 653 280	26.5%	262 097	9.9%	177 906	6.7%
Trade and Other Receivables from Exchange Transactions - Electricity	254 211	17.2%	90 019	6.1%	62 839	4.3%	1 071 089	72.5%	1 478 159	14.8%	60 775	4.1%	517 357	35.0%
Receivables from Non-exchange Transactions - Property Rates	166 064	8.1%	75 811	3.7%	63 296	3.1%	1 748 971	85.1%	2 054 141	20.5%	80 021	3.9%	464 614	22.6%
Receivables from Exchange Transactions - Waste Water Management	55 364	6.5%	30 200	3.5%	25 650	3.0%	743 963	87.0%	855 398	8.6%	107 858	12.6%	120 658	14.1%
Receivables from Exchange Transactions - Waste Management	44 333	4.1%	28 400	2.6%	26 394	2.4%	994 781	90.9%	1 093 908	10.9%	108 737	9.9%	107 139	9.8%
Receivables from Exchange Transactions - Property Rental Debtors	258	1.9%	251	1.9%	252	1.9%	12 768	94.4%	13 529	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	49 479	3.3%	48 660	3.2%	48 436	3.2%	1 351 433	90.2%	1 498 008	15.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	12 747	-	-	-
Other	15 552	4.4%	9 403	2.6%	8 141	2.3%	322 711	90.7%	355 808	3.6%	93 178	26.2%	29 306	8.2%
Total By Income Source	702 272	7.0%	360 472	3.6%	290 879	2.9%	8 648 608	86.5%	10 002 231	100.0%	725 413	7.3%	1 416 980	14.2%
Debtors Age Analysis By Customer Group														
Organs of State	32 543	16.1%	22 487	11.1%	16 180	8.0%	131 551	64.9%	202 761	2.0%	-	-	-	-
Commercial	296 204	16.5%	91 531	5.1%	67 607	3.8%	1 344 248	74.7%	1 799 589	18.0%	-	-	-	-
Households	373 525	4.7%	246 454	3.1%	207 093	2.6%	7 172 810	89.7%	7 999 861	80.0%	725 413	9.1%	1 416 980	17.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	702 272	7.0%	360 472	3.6%	290 879	2.9%	8 648 608	86.5%	10 002 231	100.0%	725 413	7.3%	1 416 980	14.2%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	235 657	100.0%	-	-	-	-	-	-	235 657	20.1%
Bulk Water	31 032	100.0%	-	-	-	-	-	-	31 032	2.6%
PAYE deductions	37 705	100.0%	-	-	-	-	-	-	37 705	3.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	39 312	100.0%	-	-	-	-	-	-	39 312	3.4%
Loan repayments	12 979	100.0%	-	-	-	-	-	-	12 979	1.1%
Trade Creditors	281 526	85.7%	46 790	14.3%	-	-	-	-	328 316	28.0%
Auditor-General	40	100.0%	-	-	-	-	-	-	40	-
Other	488 055	100.0%	-	-	-	-	-	-	488 055	41.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 126 307	96.0%	46 790	4.0%	-	-	-	-	1 173 096	100.0%

Contact Details

Municipal Manager	Mr Mxolisi Yawa	043 705 1901
Chief Financial Officer	Mr Siyabulela Peter	043 705 1887

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	19 555 749	19 124 493	7 018 760	35.9%	-	-	-	-	7 018 760	36.7%	3 462 823	78.0%	(100.0%)
Exchange Revenue													
Service charges - Electricity	6 464 349	6 447 444	1 993 656	30.8%	-	-	-	-	1 993 656	30.9%	1 194 925	74.1%	(100.0%)
Service charges - Water	2 983 123	2 839 121	389 732	13.1%	-	-	-	-	389 732	13.7%	586 340	68.3%	(100.0%)
Service charges - Waste Water Management	817 519	915 298	142 140	17.4%	-	-	-	-	142 140	15.5%	226 429	69.9%	(100.0%)
Service charges - Waste Management	348 080	365 994	56 016	16.1%	-	-	-	-	56 016	15.3%	77 367	73.4%	(100.0%)
Sale of Goods and Rendering of Services	114 371	126 911	19 985	17.5%	-	-	-	-	19 985	15.7%	20 709	62.0%	(100.0%)
Agency services	4 255	4 255	687	16.1%	-	-	-	-	687	16.1%	1 004	72.8%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 106 615	1 106 615	269 915	24.4%	-	-	-	-	269 915	24.4%	354 584	98.5%	(100.0%)
Interest earned from Current and Non Current Assets	291 739	285 809	22 235	7.6%	-	-	-	-	22 235	7.8%	55 400	47.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	42 603	43 286	7 535	17.7%	-	-	-	-	7 535	17.4%	9 147	75.1%	(100.0%)
Licences or permits	21 319	22 365	3 867	18.1%	-	-	-	-	3 867	17.3%	5 003	80.9%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	29 273	27 793	7 677	26.2%	-	-	-	-	7 677	27.6%	14 258	76.8%	(100.0%)
Non-Exchange Revenue													
Property rates	3 299 358	3 328 813	3 394 110	102.9%	-	-	-	-	3 394 110	102.0%	(40 372)	98.8%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	67 973	134 530	12 094	17.8%	-	-	-	-	12 094	9.0%	8 388	38.7%	(100.0%)
Licences or permits	1	1	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2 944 497	2 453 205	699 111	23.7%	-	-	-	-	699 111	28.5%	928 384	90.8%	(100.0%)
Interest Receivables	158 695	158 695	-	-	-	-	-	-	-	-	21 257	14.3%	(100.0%)
Fuel Levy	861 978	861 978	-	-	-	-	-	-	-	-	-	33.3%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	2 379	-	-	-	-	-	-	-	-	-	100.0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	19 524 988	19 104 051	2 423 189	12.4%	-	-	-	-	2 423 189	12.7%	3 555 693	57.1%	(100.0%)
Employee related costs	4 886 977	4 480 203	662 441	13.6%	-	-	-	-	662 441	14.8%	973 689	64.9%	(100.0%)
Remuneration of councillors	98 334	97 870	13 874	14.1%	-	-	-	-	13 874	14.2%	21 106	68.8%	(100.0%)
Bulk purchases - electricity	7 277 226	7 277 226	1 346 390	18.5%	-	-	-	-	1 346 390	18.5%	1 329 371	74.2%	(100.0%)
Inventory consumed	510 815	343 286	47 692	9.3%	-	-	-	-	47 692	13.9%	60 747	55.2%	(100.0%)
Debt impairment	1 946 427	1 818 084	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 051 415	1 048 303	-	-	-	-	-	-	-	-	574 404	56.4%	(100.0%)
Interest/Dividends and Rent on Land	72 173	88 760	31 667	43.9%	-	-	-	-	31 667	35.7%	37 809	57.0%	(100.0%)
Contracted services	1 659 963	1 796 939	112 839	6.8%	-	-	-	-	112 839	6.3%	222 472	39.5%	(100.0%)
Transfers and subsidies	94 962	212 930	36 841	38.8%	-	-	-	-	36 841	17.3%	66 167	160.9%	(100.0%)
Irrecoverable debts written off	726 946	674 944	47 078	6.5%	-	-	-	-	47 078	7.0%	121 155	47.7%	(100.0%)
Operational Cost and Other Cost	813 829	879 583	124 369	15.3%	-	-	-	-	124 369	14.1%	146 928	55.1%	(100.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	1 845	-	(100.0%)
Other Losses	385 921	385 921	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 761	20 442	4 595 571	-	-	-	-	-	4 595 571	-	(92 870)	-	-
Transfers and subsidies - capital (monetary allocations)	1 366 561	1 431 944	-	-	-	-	-	-	-	-	12 952	1.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 397 322	1 452 386	4 595 571	-	-	-	-	-	4 595 571	-	(79 918)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 397 322	1 452 386	4 595 571	-	-	-	-	-	4 595 571	-	(79 918)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 397 322	1 452 386	4 595 571	-	-	-	-	-	4 595 571	-	(79 918)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	8 159	8 159	372	4.6%	-	-	-	-	372	4.6%	1 148	39.7%	(100.0%)
Surplus/(Deficit) for the year	1 405 481	1 460 546	4 595 942	-	-	-	-	-	4 595 942	-	(78 770)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	2 091 286	2 115 186	84 255	4.0%	-	-	-	-	84 255	4.0%	223 198	34.8%	(100.0%)
National Government	1 325 029	1 367 640	55 416	4.2%	-	-	-	-	55 416	4.1%	154 023	36.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	43 000	53 500	4 827	11.2%	-	-	-	-	4 827	9.0%	(4 175)	30.4%	(100.0%)
Transfers recognised - capital	1 368 029	1 421 140	60 243	4.4%	-	-	-	-	60 243	4.2%	149 847	36.0%	(100.0%)
Borrowing	60 500	60 500	-	-	-	-	-	-	-	-	8 767	24.1%	(100.0%)
Internally generated funds	662 757	633 547	24 012	3.6%	-	-	-	-	24 012	3.8%	64 584	33.2%	(100.0%)
Capital Expenditure Functional	2 150 128	2 115 186	84 255	3.9%	-	-	-	-	84 255	4.0%	219 641	32.4%	(100.0%)
Municipal governance and administration	270 443	218 716	2 423	.9%	-	-	-	-	2 423	1.1%	18 682	24.9%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	270 443	218 716	2 423	.9%	-	-	-	-	2 423	1.1%	18 682	24.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	199 467	181 579	590	.3%	-	-	-	-	590	.3%	12 414	46.5%	(100.0%)
Community and Social Services	73 580	42 273	500	.7%	-	-	-	-	500	1.2%	4 364	33.6%	(100.0%)
Sport And Recreation	77 340	89 430	-	-	-	-	-	-	-	-	3 911	58.9%	(100.0%)
Public Safety	46 647	47 976	90	.2%	-	-	-	-	90	.2%	3 940	47.9%	(100.0%)
Housing	600	600	-	-	-	-	-	-	-	-	-	-	-
Health	1 300	1 300	-	-	-	-	-	-	-	-	199	5.8%	(100.0%)
Economic and Environmental Services	549 435	488 630	38 069	6.9%	-	-	-	-	38 069	7.8%	51 189	38.0%	(100.0%)
Planning and Development	58 842	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	489 593	487 880	38 069	7.8%	-	-	-	-	38 069	7.8%	51 189	42.3%	(100.0%)
Environmental Protection	1 000	750	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 122 783	1 222 761	43 173	3.8%	-	-	-	-	43 173	3.5%	137 356	29.3%	(100.0%)
Energy sources	205 123	272 519	16 959	8.3%	-	-	-	-	16 959	6.2%	16 187	45.0%	(100.0%)
Water Management	554 787	563 330	18 660	3.4%	-	-	-	-	18 660	3.3%	76 473	26.9%	(100.0%)
Waste Water Management	324 873	314 642	7 555	2.3%	-	-	-	-	7 555	2.4%	29 789	18.3%	(100.0%)
Waste Management	38 000	72 270	-	-	-	-	-	-	-	-	14 907	72.5%	(100.0%)
Other	8 000	3 500	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	14 417 914	14 420 159	321 327	2.2%	-	-	-	-	321 327	2.2%	1 085 632	5.6%	(100.0%)
Property rates	146 923	148 210	321 178	218.6%	-	-	-	-	321 178	216.7%	1 083 668	29.6%	(100.0%)

Service charges	11 177 045	11 177 045	-	-	-	-	-	-	-	-	1.9%	-
Other revenue	670 041	670 738	-	-	-	-	-	-	-	1 964	.1%	(100.0%)
Transfers and Subsidies - Operational	2 330 627	2 330 882	149	-	-	-	-	149	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-
Interest	93 279	93 284	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 544 867)	(14 544 867)	(365 975)	2.5%	-	-	-	(365 975)	2.5%	64 233	1.7%	(100.0%)
Suppliers and employees	(14 544 867)	(14 544 867)	(365 975)	2.5%	-	-	-	(365 975)	2.5%	64 233	1.7%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(126 953)	(124 708)	(44 648)	35.2%	-	-	-	(44 648)	35.8%	1 149 865	26.5%	(100.0%)
Cash Flow from Investing Activities												
Receipts	-	-	-	-	-	-	-	-	-	135 532	(117.2%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	135 532	(117.2%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	135 532	(117.2%)	(100.0%)
Cash Flow from Financing Activities												
Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(126 953)	(124 708)	(44 648)	35.2%	-	-	-	(44 648)	35.8%	1 285 397	33.2%	(100.0%)
Cash/cash equivalents at the year begin:	4 515 032	4 515 032	3 848 318	85.2%	3 851 627	85.3%	3 851 627	85.3%	3 848 318	85.2%	3 965 469	(2.9%)
Cash/cash equivalents at the year end:	4 388 079	4 390 323	3 851 627	87.8%	3 851 627	87.8%	3 851 627	87.7%	3 851 627	87.7%	5 250 866	76.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	531 359	4.3%	427 771	3.5%	332 526	2.7%	10 927 839	89.4%	12 219 495	48.1%	136 264	1.1%	95 703 105	783.2%
Trade and Other Receivables from Exchange Transactions - Electricity	457 539	32.0%	103 751	7.3%	60 965	4.2%	807 747	56.5%	1 429 701	5.6%	3 320	.2%	8 150 702	570.1%
Receivables from Non-exchange Transactions - Property Rates	951 052	29.2%	65 273	2.0%	143 736	4.4%	2 095 326	64.4%	3 259 427	12.8%	32 439	1.0%	2 661 839	81.7%
Receivables from Exchange Transactions - Waste Water Management	116 494	6.1%	69 902	3.7%	60 701	3.2%	1 667 684	87.1%	1 914 781	7.5%	33 438	1.7%	15 334 930	600.9%
Receivables from Exchange Transactions - Waste Management	50 664	5.5%	24 952	2.7%	21 595	2.4%	818 916	89.4%	916 127	3.6%	18 275	2.0%	8 163 800	691.1%
Receivables from Exchange Transactions - Property Rental Debtors	2 560	3.8%	1 294	1.9%	2 060	3.0%	61 946	91.3%	67 860	3%	-	-	691 666	1 019.3%
Interest on Arrear Debtor Accounts	154 956	3.1%	146 028	2.9%	164 233	3.2%	4 603 527	90.8%	5 068 744	20.0%	38 514	.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 215	3.2%	6 976	1.4%	9 441	1.9%	469 583	93.5%	502 215	2.0%	6 314	1.3%	-	-
Total By Income Source	2 280 879	9.0%	845 947	3.3%	794 957	3.1%	21 456 569	84.5%	25 378 351	100.0%	268 564	1.1%	130 706 043	515.0%
Debtors Age Analysis By Customer Group														
Organs of State	42 370	12.6%	14 146	4.2%	13 913	4.1%	266 979	79.1%	337 409	1.3%	-	-	-	-
Commercial	952 405	26.1%	152 108	4.2%	194 677	5.3%	2 351 003	64.4%	3 650 193	14.4%	-	-	-	-
Households	1 286 103	6.0%	679 692	3.2%	586 367	2.7%	18 838 586	88.1%	21 390 749	84.3%	268 564	1.3%	130 706 043	611.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 280 879	9.0%	845 947	3.3%	794 957	3.1%	21 456 569	84.5%	25 378 351	100.0%	268 564	1.1%	130 706 043	515.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	481 066	100.0%	481 066	31.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	67 323	26.8%	277	.1%	56 777	22.6%	127 037	50.5%	251 414	16.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	790 370	100.0%	790 370	51.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	67 323	4.4%	277	-	56 777	3.7%	1 398 473	91.8%	1 522 851	100.0%

Contact Details

Municipal Manager	Mr Lomwabo Ngozo (Acting)	041 506 3208
Chief Financial Officer	Mr Jackson Ngqelwane	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR BEYERS NAUDE (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	619 287	590 616	212 247	34.3%	92 952	15.0%	143 342	24.3%	448 541	75.9%	116 443	80.2%	23.1%
Exchange Revenue													
Service charges - Electricity	148 720	148 720	35 733	24.0%	21 275	14.3%	60 548	40.7%	117 557	79.0%	46 102	85.6%	31.3%
Service charges - Water	59 021	59 021	13 419	22.7%	10 685	18.1%	19 298	32.7%	43 402	73.5%	14 118	57.6%	36.7%
Service charges - Waste Water Management	74 283	74 283	28 438	38.3%	6 366	8.6%	9 407	12.7%	44 211	59.5%	9 658	65.5%	(2.6%)
Service charges - Waste Management	43 501	43 501	14 073	32.4%	4 078	9.4%	5 970	13.7%	24 121	55.4%	6 100	60.5%	(2.1%)
Sale of Goods and Rendering of Services	2 252	2 252	187	8.3%	99	4.4%	188	8.4%	474	21.1%	165	36.9%	13.8%
Agency services	6 109	6 109	594	9.7%	277	4.5%	303	5.0%	1 174	19.2%	931	27.0%	(67.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 843	13 843	5 923	42.8%	3 822	27.6%	6 661	48.1%	16 406	118.5%	5 256	110.0%	26.7%
Interest earned from Current and Non Current Assets	1 251	1 251	396	31.7%	248	19.8%	208	16.6%	852	68.1%	162	67.7%	27.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 224	2 224	837	37.6%	163	7.3%	206	9.3%	1 206	54.2%	(264)	25.9%	(178.0%)
Licences or permits	1 009	1 009	406	40.3%	221	21.9%	326	32.4%	954	94.6%	250	82.7%	30.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 844	8 844	268	3.0%	572	6.5%	1 266	14.3%	2 106	23.8%	(1 768)	18.0%	(171.6%)
Non-Exchange Revenue													
Property rates	54 142	54 142	56 282	104.0%	(0)	-	(1)	-	56 281	104.0%	(137)	106.9%	(99.4%)
Surcharges and Taxes	4 346	4 346	248	5.7%	153	3.5%	324	7.5%	725	16.7%	959	147.0%	(66.2%)
Fines, penalties and forfeits	4 129	4 129	615	14.9%	781	18.9%	1 693	41.0%	3 089	74.8%	890	77.5%	90.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	192 830	164 160	53 937	28.0%	43 504	22.6%	35 901	21.9%	133 342	81.2%	33 143	90.9%	8.3%
Interest Receivables	2 784	2 784	892	32.0%	705	25.3%	1 044	37.5%	2 642	94.9%	877	96.5%	19.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	643 557	738 992	156 861	24.4%	117 065	18.2%	170 995	23.1%	444 921	60.2%	151 528	72.1%	12.8%
Employee related costs	215 976	216 136	48 480	22.4%	34 014	15.7%	49 744	23.0%	132 238	61.2%	46 036	78.8%	8.1%
Remuneration of councillors	10 727	10 727	2 464	23.0%	1 643	15.3%	2 385	22.2%	6 491	60.5%	2 464	74.2%	(3.2%)
Bulk purchases - electricity	143 076	143 076	48 768	34.1%	24 111	16.9%	38 669	27.0%	111 548	78.0%	31 348	80.9%	23.4%
Inventory consumed	5 987	6 022	517	8.6%	479	8.0%	1 008	16.7%	2 003	33.3%	2 350	79.9%	(57.1%)
Debt impairment	-	4 552	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	68 313	68 417	13 450	19.7%	8 884	13.0%	13 550	19.8%	35 884	52.4%	15 115	76.7%	(10.4%)
Interest/Dividends and Rent on Land	10 572	70 600	13 717	129.8%	11 413	108.0%	15 122	21.4%	40 252	57.0%	11 784	116.5%	28.3%
Contracted services	46 119	68 251	5 876	12.7%	6 785	14.7%	15 584	22.8%	28 246	41.4%	11 490	44.9%	35.6%
Transfers and subsidies	150	140	-	-	-	-	120	85.7%	120	85.7%	-	80.0%	(100.0%)
Irrecoverable debts written off	-	5 051	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	142 638	146 020	23 589	16.5%	29 736	20.8%	34 813	23.8%	88 139	60.4%	30 941	64.7%	12.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 270)	(148 376)	55 386		(24 113)		(27 653)		3 620		(35 084)		
Transfers and subsidies - capital (monetary allocations)	99 214	62 814	5 377	5.4%	13 116	13.2%	19 100	30.4%	37 593	59.8%	9 976	61.5%	91.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	74 944	(85 562)	60 763		(10 997)		(8 553)		41 213		(25 108)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	74 944	(85 562)	60 763		(10 997)		(8 553)		41 213		(25 108)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	74 944	(85 562)	60 763		(10 997)		(8 553)		41 213		(25 108)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	74 944	(85 562)	60 763		(10 997)		(8 553)		41 213		(25 108)		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		112 867	82 203	38 597	34.2%	11 465	10.2%	16 323	19.9%	66 385	80.8%	(1 379)	40.8%	(1 283.9%)
National Government		73 236	66 701	35 596	48.6%	11 465	15.7%	16 323	24.5%	63 384	95.0%	(2 004)	47.6%	(914.4%)
Provincial Government		39 631	14 731	794	2.0%	-	-	-	-	794	5.4%	-	1.9%	-
District Municipality		-	-	446	-	-	-	-	-	446	-	96	20.2%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		112 867	81 432	36 835	32.6%	11 465	10.2%	16 323	20.0%	64 623	79.4%	(1 908)	41.5%	(955.3%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	771	1 762	-	-	-	-	-	1 762	228.4%	530	24.0%	(100.0%)
Capital Expenditure Functional		112 867	83 043	37 003	32.8%	11 465	10.2%	16 323	19.7%	64 791	78.0%	(1 379)	70.1%	(1 283.9%)
Municipal governance and administration		630	911	1 003	159.1%	292	46.3%	-	-	1 294	142.0%	42	2 017.4%	(100.0%)
Executive and Council		-	15	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		630	896	1 003	159.1%	292	46.3%	-	-	1 294	144.4%	42	2 017.4%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		34 985	14 215	3 535	10.1%	4 914	14.0%	9 581	67.4%	18 029	126.8%	96	36.3%	9 892.6%
Community and Social Services		-	100	3 297	-	2 033	-	6 274	6 273.6%	11 604	11 603.8%	-	-	(100.0%)
Sport And Recreation		10 000	10 000	-	-	2 845	28.4%	3 307	33.1%	6 152	61.5%	-	-	(100.0%)
Public Safety		-	1 230	238	-	-	-	-	-	238	19.4%	96	36.3%	(100.0%)
Housing		24 985	2 885	-	-	35	1.1%	-	-	35	1.2%	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		38 175	35 375	7 463	19.5%	412	1.1%	2 747	7.8%	10 622	30.0%	1 878	32.3%	46.3%
Planning and Development		27 775	27 775	5 940	21.4%	16	1.1%	7	-	5 963	21.5%	1 878	34.8%	(99.6%)
Road Transport		10 400	7 600	1 523	14.6%	396	3.8%	2 740	36.1%	4 659	61.3%	-	22.6%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		39 076	32 541	25 002	64.0%	5 847	15.0%	3 996	12.3%	34 845	107.1%	(3 395)	43.7%	(217.7%)
Energy sources		-	-	710	-	-	-	-	-	710	-	-	-	-
Water Management		68	68	17 659	25 968.9%	53	78.1%	-	-	17 712	26 047.0%	1 662	63.0%	(100.0%)
Waste Water Management		39 008	32 473	9 206	23.6%	5 794	14.9%	3 996	12.3%	18 996	58.5%	(5 057)	30.7%	(179.0%)
Waste Management		-	-	(2 573)	-	-	-	-	-	(2 573)	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts														
Property rates		711 409	641 196	158 450	22.3%	94 316	13.3%	100 571	15.7%	353 338	55.1%	129 535	75.8%	(22.4%)
		57 539	59 633	21 532	37.4%	9 069	15.8%	7 400	12.4%	38 001	63.7%	7 377	64.3%	.3%

Service charges	363 076	348 114	10 333	2.8%	5 400	1.5%	1 842	.5%	17 576	5.0%	15 731	14.5%	(88.3%)
Other revenue	30 453	38 179	42 504	139.6%	26 420	86.8%	41 206	107.9%	110 131	288.5%	5 715	76.1%	621.0%
Transfers and Subsidies - Operational	159 876	131 205	55 533	34.7%	42 182	26.4%	34 855	26.6%	132 570	101.0%	70 318	235.3%	(50.4%)
Transfers and Subsidies - Capital	99 214	62 814	27 362	27.6%	11 034	11.1%	14 898	23.7%	53 294	84.8%	30 373	112.6%	(50.9%)
Interest	1 251	1 251	1 186	94.8%	212	16.9%	369	29.5%	1 767	141.2%	22	7.6%	1 580.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(567 587)	(704 888)	(99 169)	17.5%	(64 297)	11.3%	(86 560)	12.3%	(250 025)	35.5%	(81 527)	47.8%	6.2%
Suppliers and employees	(567 587)	(704 888)	(99 169)	17.5%	(64 297)	11.3%	(86 560)	12.3%	(250 025)	35.5%	(81 527)	47.8%	6.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	143 823	(63 692)	59 282	41.2%	30 020	20.9%	14 012	(22.0%)	103 313	(162.2%)	48 008	646.8%	(70.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(112 867)	(95 216)	5 292	(4.7%)	2 425	(2.1%)	2 028	(2.1%)	9 744	(10.2%)	532	(7.3%)	281.2%
Capital assets	(112 867)	(95 216)	5 292	(4.7%)	2 425	(2.1%)	2 028	(2.1%)	9 744	(10.2%)	532	(7.3%)	281.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(112 867)	(95 216)	5 292	(4.7%)	2 425	(2.1%)	2 028	(2.1%)	9 744	(10.2%)	532	(7.3%)	281.2%
Cash Flow from Financing Activities													
Receipts	(1 188)	(1 188)	1 927	(162.2%)	5 000	(420.8%)	(3 260)	274.3%	3 667	(308.6%)	(3 493)	-	(6.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 188)	(1 188)	1 927	(162.2%)	5 000	(420.8%)	(3 260)	274.3%	3 667	(308.6%)	(3 493)	-	(6.7%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 188)	(1 188)	1 927	(162.2%)	5 000	(420.8%)	(3 260)	274.3%	3 667	(308.6%)	(3 493)	-	(6.7%)
Net Increase/(Decrease) in cash held	29 767	(160 097)	66 501	223.4%	37 444	125.8%	12 779	(8.0%)	116 724	(72.9%)	45 047	(450.0%)	(71.6%)
Cash/cash equivalents at the year begin:	1 079	1 079	1 184	109.9%	67 684	6 272.9%	105 129	9 743.3%	1 184	109.7%	134 862	108.3%	(22.0%)
Cash/cash equivalents at the year end:	30 846	(159 018)	67 684	219.4%	105 129	340.8%	117 908	(74.1%)	117 908	(74.1%)	179 909	(464.4%)	(34.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 563	4.4%	5 692	3.8%	6 872	4.6%	131 124	87.3%	150 251	28.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 111	31.8%	1 295	8.1%	938	5.8%	8 745	54.4%	16 069	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 355	15.0%	1 183	1.7%	1 036	1.5%	56 284	81.7%	68 859	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 842	6.4%	4 698	3.1%	4 510	2.9%	134 578	87.6%	153 628	29.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 105	4.1%	2 919	2.4%	2 824	2.3%	113 028	91.2%	123 876	23.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	142	2.2%	113	1.8%	101	1.6%	6 099	94.5%	6 455	1.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	37 117	7.1%	15 901	3.1%	16 281	3.1%	449 859	86.7%	519 157	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	11 286	23.5%	2 241	4.7%	1 607	3.3%	32 904	68.5%	48 038	9.3%	-	-	-	-
Households	25 831	5.5%	13 660	2.9%	14 674	3.1%	416 955	88.5%	471 120	90.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	37 117	7.1%	15 901	3.1%	16 281	3.1%	449 859	86.7%	519 157	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 089	2.8%	16 855	3.1%	19 073	3.5%	492 391	90.6%	543 409	91.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 616	100.3%	-	-	(256)	(9.8%)	248	9.5%	2 607	4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 964	18.9%	(450)	(4.3%)	(450)	(4.3%)	9 350	89.8%	10 414	1.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 626	54.3%	1 908	6.2%	(418)	(1.4%)	12 476	40.8%	30 592	5.2%
Auditor-General	-	-	(685)	(16.0%)	(356)	(8.3%)	5 330	124.3%	4 290	.7%
Other	7	100.0%	-	-	-	-	-	-	7	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	36 302	6.1%	17 629	3.0%	17 593	3.0%	519 796	87.9%	591 318	100.0%

Contact Details

Municipal Manager	Dr Edward Martin Rankwana	049 807 5700
Chief Financial Officer	Mr Jimmy Joubert	049 807 5700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	355 677	344 042	99 840	28.1%	74 414	20.9%	70 955	20.6%	245 209	71.3%	30 427	64.5%	133.2%
Exchange Revenue													
Service charges - Electricity	186 599	172 341	35 201	18.9%	33 320	17.9%	35 838	20.8%	104 359	60.6%	6 247	45.4%	473.7%
Service charges - Water	19 030	19 082	5 168	27.2%	4 304	22.6%	5 044	26.4%	14 516	76.1%	(45)	50.5%	(11 197.7%)
Service charges - Waste Water Management	9 463	9 463	2 036	21.5%	1 899	20.1%	1 861	19.7%	5 796	61.2%	609	52.3%	205.6%
Service charges - Waste Management	15 636	15 636	3 249	20.8%	3 017	19.3%	2 970	19.0%	9 236	59.1%	973	50.7%	205.1%
Sale of Goods and Rendering of Services	675	675	116	17.1%	195	28.8%	141	20.9%	452	66.9%	95	348.6%	48.9%
Agency services	955	955	229	23.9%	245	25.7%	192	20.1%	666	69.7%	143	61.4%	34.4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 082	10 082	3 286	32.6%	2 858	28.4%	3 714	36.8%	9 858	97.8%	2 664	57.8%	39.4%
Interest earned from Current and Non Current Assets	3 651	3 651	751	20.6%	814	22.3%	674	18.5%	2 239	61.3%	696	90.1%	(3.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	144	144	20	14.0%	20	14.0%	20	14.0%	61	41.9%	7	34.9%	196.7%
Rental from Fixed Assets	646	646	153	23.6%	121	18.7%	134	20.7%	408	63.1%	47	56.6%	185.7%
Licences or permits	300	300	-	-	22	7.3%	52	17.4%	74	24.7%	14	-	270.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 248	3 248	240	7.4%	102	3.1%	77	2.4%	418	12.9%	33	6.6%	133.2%
Non-Exchange Revenue													
Property rates	21 602	22 981	15 936	73.8%	1 652	7.6%	2 167	9.4%	19 755	86.0%	1 090	145.9%	98.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	354	562	61	17.2%	59	16.7%	32	5.7%	152	27.1%	20	59.6%	59.3%
Licences or permits	576	576	53	9.3%	71	12.3%	65	11.2%	189	32.8%	35	27.2%	85.4%
Transfer and subsidies - Operational	80 716	81 699	33 342	41.3%	25 714	31.9%	17 975	22.0%	77 031	94.3%	17 800	87.1%	1.0%
Interest Receivables	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	417 578	400 345	52 024	12.5%	93 864	22.5%	138 121	34.5%	284 008	70.9%	25 221	27.8%	447.6%
Employee related costs	111 716	111 045	25 374	22.7%	31 423	28.1%	26 567	23.9%	83 364	75.1%	16 036	64.0%	65.7%
Remuneration of councillors	5 444	5 444	1 269	23.3%	1 205	22.1%	1 348	24.8%	3 822	70.2%	902	67.8%	49.5%
Bulk purchases - electricity	130 827	127 327	16 776	12.8%	37 141	28.4%	57 653	45.3%	111 571	87.6%	-	-	(100.0%)
Inventory consumed	12 472	11 773	1 419	11.4%	4 244	34.0%	1 566	13.3%	7 229	61.4%	1 525	39.3%	2.7%
Debt impairment	24 303	24 303	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	61 602	49 659	-	-	-	-	32 468	65.4%	32 468	65.4%	-	-	(100.0%)
Interest/Dividends and Rent on Land	16 157	16 166	2 388	14.8%	7 517	46.5%	11 692	72.3%	21 597	133.6%	-	4.1%	(100.0%)
Contracted services	13 996	24 059	2 728	19.5%	5 486	39.2%	3 376	14.0%	11 589	48.2%	5 422	70.6%	(37.7%)
Transfers and subsidies	1 186	1 186	6	.5%	-	-	-	-	6	.5%	-	-	-
Irrecoverable debts written off	13 858	13 858	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	26 017	15 524	2 064	7.9%	6 847	26.3%	3 451	22.2%	12 363	79.6%	1 337	58.0%	158.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 901)	(56 303)	47 816		(19 450)		(67 165)		(38 799)		5 206		
Transfers and subsidies - capital (monetary allocations)	64 731	78 713	6 023	9.3%	22 809	35.2%	23 561	29.9%	52 393	66.6%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	36 264	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 830	58 673	53 839		3 358		(43 604)		13 594		5 206		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 830	58 673	53 839		3 358		(43 604)		13 594		5 206		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 830	58 673	53 839		3 358		(43 604)		13 594		5 206		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 830	58 673	53 839		3 358		(43 604)		13 594		5 206		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	58 792	72 857	11 620	19.8%	14 406	24.5%	18 365	25.2%	44 391	60.9%	17 271	33.0%	6.3%
National Government	56 288	66 481	11 510	20.4%	14 364	25.5%	16 510	24.8%	42 384	63.8%	17 258	34.2%	(4.3%)
Provincial Government	-	1 791	85	-	-	-	-	-	85	4.8%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 288	68 272	11 595	20.6%	14 364	25.5%	16 510	24.2%	42 469	62.2%	17 258	34.1%	(4.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 504	4 585	25	1.0%	42	1.7%	1 855	40.5%	1 922	41.9%	13	4.2%	13 666.0%
Capital Expenditure Functional	58 792	109 295	11 620	19.8%	14 406	24.5%	18 365	16.8%	44 391	40.6%	17 271	33.0%	6.3%
Municipal governance and administration	952	1 515	25	2.6%	12	1.3%	334	22.1%	371	24.5%	2	.2%	15 705.3%
Executive and Council	17	17	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	934	1 497	25	2.7%	12	1.3%	334	22.3%	371	24.8%	2	.2%	15 705.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 581	41 660	404	11.3%	761	21.3%	1 040	2.5%	2 206	5.3%	11	18.4%	9 060.8%
Community and Social Services	40	38 269	85	211.9%	-	-	-	-	85	2%	-	860.3%	-
Sport And Recreation	3 391	3 391	319	9.4%	731	21.6%	1 052	31.0%	2 102	62.0%	-	5.3%	(100.0%)
Public Safety	149	-	-	-	30	20.3%	(11)	-	19	-	11	66.9%	(200.9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 835	6 410	3 277	67.8%	1 603	33.2%	738	11.5%	5 618	87.7%	(1)	63.5%	(110 089.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 835	6 410	3 277	67.8%	1 603	33.2%	738	11.5%	5 618	87.7%	(1)	63.5%	(110 089.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	49 424	59 711	7 914	16.0%	12 030	24.3%	16 252	27.2%	36 196	60.6%	17 258	30.5%	(5.8%)
Energy sources	20 987	30 919	5 174	24.7%	2 844	13.5%	8 103	26.2%	16 120	52.1%	16 835	34.2%	(51.9%)
Water Management	22 743	22 743	2 179	9.6%	7 320	32.2%	5 519	24.3%	15 018	66.0%	-	13.5%	(100.0%)
Waste Water Management	5 557	5 557	562	10.1%	1 867	33.6%	2 630	47.3%	5 058	91.0%	423	18.8%	521.5%
Waste Management	137	491	-	-	-	-	-	-	-	-	-	40.9%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities		442 265	438 915	93 883	21.2%	60 308	13.6%	71 626	16.3%	225 816	51.4%	51 831	52.1%	38.2%
Receipts														
Property rates		20 521	11 075	2 040	9.9%	1 983	9.7%	1 462	13.2%	5 484	49.5%	829	24.4%	76.3%

Service charges	230 484	234 573	35 344	15.3%	38 820	16.8%	38 666	16.5%	112 829	48.1%	30 289	46.4%	27.7%
Other revenue	42 161	44 037	7 358	17.5%	4 928	11.7%	20 484	46.5%	32 769	74.4%	2 025	32.9%	911.6%
Transfers and Subsidies - Operational	80 716	80 849	30 940	38.3%	7 15	9%	399	.5%	32 054	39.6%	384	74.5%	3.8%
Transfers and Subsidies - Capital	64 731	64 731	18 202	28.1%	13 862	21.4%	10 616	16.4%	42 680	65.9%	18 304	70.0%	(42.0%)
Interest	3 651	3 651	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(378 030)	(367 947)	(9 272)	2.5%	(53 362)	14.1%	(50 343)	13.7%	(112 978)	30.7%	(2 408)	5.0%	1 990.3%
Suppliers and employees	(362 087)	(351 995)	(9 272)	2.6%	(63 362)	14.7%	(50 343)	14.3%	(112 978)	32.1%	(2 408)	5.0%	1 990.3%
Finance charges	(14 757)	(14 766)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 186)	(1 186)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 235	70 968	84 611	131.7%	6 945	10.8%	21 283	30.0%	112 839	159.0%	49 423	172.7%	(56.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(67 611)	(83 985)	(16 581)	24.5%	(18 141)	26.8%	(16 502)	19.6%	(51 223)	61.0%	(665)	13.1%	2 380.2%
Capital assets	(67 611)	(83 985)	(16 581)	24.5%	(18 141)	26.8%	(16 502)	19.6%	(51 223)	61.0%	(665)	13.1%	2 380.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(67 611)	(83 985)	(16 581)	24.5%	(18 141)	26.8%	(16 502)	19.6%	(51 223)	61.0%	(665)	13.1%	2 380.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 376)	(13 017)	68 030	(2 015.1%)	(11 195)	331.6%	4 781	(36.7%)	61 616	(473.3%)	48 757	726.2%	(90.2%)
Cash/cash equivalents at the year begin:	16 624	39 019	39 009	234.7%	107 048	643.9%	95 853	245.7%	39 009	100.0%	180 477	-	(46.9%)
Cash/cash equivalents at the year end:	13 248	26 001	107 048	808.0%	95 853	723.5%	100 634	387.0%	100 634	387.0%	229 234	536.8%	(56.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 297	7.9%	1 916	3.5%	1 244	2.3%	46 816	86.3%	54 274	22.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 359	24.5%	3 376	5.8%	2 413	4.1%	38 345	65.6%	56 494	23.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 163	2.8%	342	.8%	325	.8%	39 762	85.6%	41 592	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 650	7.1%	469	2.0%	462	2.0%	20 741	88.9%	23 323	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 602	7.4%	750	2.1%	733	2.1%	30 922	88.3%	35 007	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	3.2%	3	1.4%	3	1.3%	181	94.1%	192	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	502	1.3%	115	.3%	134	.3%	37 954	98.1%	38 706	15.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11 702)	254.7%	43	(.9%)	42	(.9%)	7 024	(152.9%)	(4 594)	(1.9%)	-	-	-	-
Total By Income Source	12 877	5.2%	7 015	2.8%	5 356	2.2%	221 746	89.8%	246 993	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 339	5.1%	352	1.3%	310	1.2%	24 164	92.4%	26 164	10.6%	-	-	-	-
Commercial	3 248	23.2%	543	3.9%	431	3.1%	9 774	69.8%	13 996	5.7%	-	-	-	-
Households	12 817	7.3%	4 560	2.6%	3 806	2.2%	153 388	87.9%	174 571	70.7%	-	-	-	-
Other	(4 527)	(14.0%)	1 560	4.8%	809	2.5%	34 419	106.7%	32 262	13.1%	-	-	-	-
Total By Customer Group	12 877	5.2%	7 015	2.8%	5 356	2.2%	221 746	89.8%	246 993	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 250	100.0%	-	-	-	-	-	-	17 250	31.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(11 816)	100.0%	-	-	-	-	-	-	(11 816)	(21.8%)
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 484	33.8%	3 768	7.7%	-	-	28 480	58.4%	48 732	90.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7	100.0%	7	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	21 919	40.5%	3 768	7.0%	-	-	28 487	52.6%	54 173	100.0%

Contact Details

Municipal Manager	Mr Mzwandile Nini	042 243 6403
Chief Financial Officer	Mr Nigel Delo	042 243 6487

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	916 679	877 948	282 621	30.8%	217 322	23.7%	195 641	22.3%	695 584	79.2%	211 436	74.4%	(7.5%)
Exchange Revenue													
Service charges - Electricity	241 613	236 760	69 834	28.9%	49 993	20.7%	46 250	19.5%	166 076	70.1%	40 060	62.9%	15.5%
Service charges - Water	177 438	167 560	46 796	26.4%	40 500	22.8%	36 968	22.1%	124 264	74.2%	43 699	64.0%	(15.4%)
Service charges - Waste Water Management	56 972	58 282	19 454	34.1%	9 897	17.4%	9 963	17.1%	39 315	67.5%	7 839	69.5%	27.1%
Service charges - Waste Management	27 953	29 776	7 563	27.1%	7 348	26.3%	7 362	24.7%	22 273	74.8%	6 145	65.1%	19.8%
Sale of Goods and Rendering of Services	-	-	555	-	557	-	518	-	1 629	-	1 729	(2 278.6%)	(70.1%)
Agency services	1 556	1 556	459	29.5%	419	26.9%	(1)	-	877	56.4%	-	58.3%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 153	68 153	18 904	27.7%	18 797	27.6%	19 737	29.0%	57 438	84.3%	18 861	66.0%	4.6%
Interest earned from Current and Non Current Assets	5 281	5 281	872	16.5%	2 009	38.0%	1 153	21.8%	4 034	76.4%	1 086	53.5%	6.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	208	208	38	18.2%	21	9.9%	33	16.0%	92	44.1%	33	56.0%	2.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 650	4 760	333	7.2%	326	7.0%	225	4.7%	884	18.6%	281	-	(19.9%)
Non-Exchange Revenue													
Property rates	143 607	143 607	46 549	32.4%	21 104	14.7%	21 161	14.7%	88 813	61.8%	22 576	64.5%	(6.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	94	94	278	296.0%	338	360.1%	238	253.0%	854	909.1%	210	15.7%	13.0%
Licences or permits	266	266	14	5.3%	20	7.5%	19	7.2%	53	20.0%	9	-	115.4%
Transfer and subsidies - Operational	174 975	147 733	64 569	36.9%	62 612	35.8%	48 504	32.8%	175 686	118.9%	65 582	113.3%	(26.0%)
Interest Receivables	13 913	13 913	3 608	25.9%	3 381	24.3%	3 510	25.2%	10 499	75.5%	3 326	-	5.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	2 796	-	-	-	-	-	2 796	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	823 690	780 129	118 200	14.4%	132 860	16.1%	116 621	14.9%	367 681	47.1%	118 024	38.5%	(1.2%)
Employee related costs	249 924	237 668	56 223	22.5%	62 531	25.0%	50 979	21.4%	169 733	71.4%	53 119	58.4%	(4.0%)
Remuneration of councillors	14 920	14 920	3 143	21.1%	3 502	23.5%	3 229	21.6%	9 874	66.2%	3 238	62.2%	(3.3%)
Bulk purchases - electricity	204 160	185 000	43 600	21.4%	29 782	14.6%	49 522	26.8%	122 904	66.4%	37 768	57.8%	31.1%
Inventory consumed	22 634	21 336	455	2.0%	281	1.2%	1 549	7.3%	2 285	10.7%	712	7.1%	117.7%
Debt impairment	-	27 999	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	44 598	46 647	-	-	-	-	-	-	-	-	-	-	-
Interest/Dividends and Rent on Land	3 158	7 759	787	24.9%	1 515	48.0%	435	5.6%	2 737	35.3%	6 370	141.9%	(93.2%)
Contracted services	86 849	62 588	7 815	9.0%	14 159	16.3%	3 603	5.8%	25 577	40.9%	8 643	28.7%	(58.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Irrecoverable debts written off	145 217	117 218	207	.1%	-	-	346	.3%	553	.5%	-	-	(100.0%)
Operational Cost and Other Cost	52 230	58 995	4 663	8.9%	21 090	40.4%	6 958	11.8%	32 711	55.4%	8 175	30.4%	(14.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	1 306	-	-	-	-	-	1 306	-	-	-	-
Surplus/(Deficit)	92 989	97 819	164 421		84 462		79 020		327 903		93 413		
Transfers and subsidies - capital (monetary allocations)	91 748	123 251	6 443	7.0%	11 007	12.0%	25 120	20.4%	42 570	34.5%	8 345	27.6%	201.0%
Transfers and subsidies - capital (in-kind)	-	1 322	-	-	-	-	1 322	100.0%	1 322	100.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	184 737	222 392	170 864		95 469		105 462		371 795		101 757		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	184 737	222 392	170 864		95 469		105 462		371 795		101 757		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	184 737	222 392	170 864		95 469		105 462		371 795		101 757		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	184 737	222 392	170 864		95 469		105 462		371 795		101 757		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		114 400	140 768	12 940	11.3%	11 879	10.4%	31 538	22.4%	56 357	40.0%	7 256	60.3%	334.6%
National Government		91 752	77 172	8 482	9.2%	11 469	12.5%	20 006	25.9%	39 957	51.8%	7 256	60.3%	175.7%
Provincial Government		-	44 626	-	-	-	-	11 026	24.7%	11 026	24.7%	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		91 752	121 797	8 482	9.2%	11 469	12.5%	31 033	25.5%	50 983	41.9%	7 256	60.3%	327.7%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		22 648	18 971	4 459	19.7%	410	1.8%	505	2.7%	5 374	28.3%	-	-	(100.0%)
Capital Expenditure Functional		114 400	140 768	14 102	12.3%	14 937	13.1%	34 933	24.8%	63 973	45.4%	14 358	43.7%	143.3%
Municipal governance and administration		6 348	5 582	1 055	16.6%	1 657	26.1%	744	13.3%	3 456	61.9%	1 384	25.7%	(46.2%)
Executive and Council		1 376	1 480	594	43.2%	10	.7%	9	.6%	613	41.4%	917	73.8%	(99.0%)
Finance and administration		4 972	4 102	461	9.3%	1 648	33.1%	735	17.9%	2 843	69.3%	467	15.6%	57.3%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		6 467	6 928	1 315	20.3%	830	12.8%	220	3.2%	2 365	34.1%	1 525	21.4%	(85.6%)
Community and Social Services		-	130	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		5 167	5 248	703	13.6%	830	16.1%	220	4.2%	1 753	33.4%	1 525	26.3%	(85.6%)
Public Safety		1 300	1 550	612	47.1%	-	-	-	-	612	39.5%	-	3.3%	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		61 467	85 313	880	1.4%	1 087	1.8%	31 901	37.4%	33 868	39.7%	1 626	45.3%	1 861.7%
Planning and Development		1 100	1 120	502	45.6%	-	-	-	-	502	44.8%	72	6.0%	(100.0%)
Road Transport		60 367	84 193	378	.6%	1 087	1.8%	31 901	37.9%	33 366	39.6%	1 554	47.1%	1 952.7%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		40 118	42 945	10 852	27.1%	11 363	28.3%	2 069	4.8%	24 284	56.5%	9 822	50.9%	(78.9%)
Energy sources		10 700	8 300	95	.9%	0	-	-	-	95	1.1%	1 077	16.8%	(100.0%)
Water Management		25 018	25 370	8 127	32.5%	10 448	41.8%	(817)	(3.2%)	17 758	70.0%	5 332	94.7%	(115.3%)
Waste Water Management		2 200	5 550	1 315	59.8%	-	-	1 137	20.5%	2 452	44.2%	370	22.2%	207.5%
Waste Management		2 200	3 725	1 315	59.8%	915	41.6%	1 749	47.0%	3 979	106.8%	3 043	77.1%	(42.5%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts														
Property rates		816 961	706 113	100 485	12.3%	129 748	15.9%	105 158	14.9%	335 390	47.5%	100 943	(7 602.9%)	4.2%
		115 211	91 908	14 813	12.9%	30 744	26.7%	14 846	16.2%	60 403	65.7%	18 363	-	(19.2%)

Service charges	395 364	265 894	13 817	3.5%	17 349	4.4%	45 328	17.0%	76 495	28.8%	12 651	-	258.3%
Other revenue	4 479	25 306	6 096	136.1%	15 629	348.9%	(9 353)	(37.0%)	12 371	48.9%	(2 101)	-	345.2%
Transfers and Subsidies - Operational	176 430	147 733	65 759	37.3%	66 026	37.4%	54 336	36.8%	186 121	126.0%	72 030	(5 060.8%)	(24.6%)
Transfers and Subsidies - Capital	87 369	123 251	-	-	-	-	-	-	-	-	-	-	-
Interest	38 108	52 021	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(698 896)	(537 646)	(129 108)	18.5%	(118 543)	17.0%	(97 414)	18.1%	(345 065)	64.2%	(75 427)	(750.5%)	29.1%
Suppliers and employees	(693 896)	(529 887)	(129 108)	18.6%	(118 543)	17.1%	(97 414)	18.4%	(345 065)	65.1%	(75 038)	(749.2%)	29.8%
Finance charges	(5 000)	(7 759)	-	-	-	-	-	-	-	-	(389)	-	(100.0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	118 065	168 467	(28 624)	(24.2%)	11 205	9.5%	7 743	4.6%	(9 676)	(5.7%)	25 516	165.0%	(69.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(106 484)	(126 692)	(12 144)	11.4%	(14 173)	13.3%	(20 212)	16.0%	(46 528)	36.7%	(8 345)	1 438.2%	142.2%
Capital assets	(106 484)	(126 692)	(12 144)	11.4%	(14 173)	13.3%	(20 212)	16.0%	(46 528)	36.7%	(8 345)	1 438.2%	142.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(106 484)	(126 692)	(12 144)	11.4%	(14 173)	13.3%	(20 212)	16.0%	(46 528)	36.7%	(8 345)	1 399.8%	142.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(2 316)	-	-	(788)	-	-	-	(788)	34.0%	(2 020)	-	(100.0%)
Repayment of borrowing	-	(2 316)	-	-	(788)	-	-	-	(788)	34.0%	(2 020)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(2 316)	-	-	(788)	-	-	-	(788)	34.0%	(2 020)	-	(100.0%)
Net Increase/(Decrease) in cash held	11 581	39 459	(40 767)	(352.0%)	(3 756)	(32.4%)	(12 469)	(31.6%)	(56 993)	(144.4%)	15 151	51.1%	(182.3%)
Cash/cash equivalents at the year begin:	25 456	65 338	65 675	258.0%	24 561	96.5%	20 805	31.8%	65 675	100.5%	22 802	98.8%	(8.8%)
Cash/cash equivalents at the year end:	37 037	104 797	24 561	66.3%	20 805	56.2%	8 336	8.0%	8 336	8.0%	37 954	76.1%	(78.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 384	2.3%	13 481	2.0%	13 108	1.9%	641 014	93.9%	682 986	43.2%	16 874	2.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 274	12.0%	5 783	5.6%	3 761	3.7%	80 650	78.7%	102 668	6.5%	14 876	14.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 822	4.3%	4 889	3.1%	4 420	2.8%	142 064	89.8%	158 196	10.0%	(46)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 744	2.7%	2 823	2.0%	2 679	1.9%	130 008	93.4%	139 254	8.8%	5 355	3.8%	-	-
Receivables from Exchange Transactions - Waste Management	2 736	2.5%	2 294	2.1%	2 163	2.0%	100 300	93.3%	107 512	6.8%	2 857	2.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 064	2.1%	7 928	2.0%	7 833	2.0%	364 572	93.9%	388 396	24.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	5%	9	3%	5	2%	2 935	99.0%	2 964	2%	1 533	51.7%	-	-
Total By Income Source	49 039	3.1%	37 206	2.4%	33 989	2.1%	1 461 743	92.4%	1 581 978	100.0%	41 448	2.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 099	6.3%	3 986	4.9%	3 501	4.3%	68 882	84.6%	81 468	5.1%	5 991	7.4%	-	-
Commercial	13 324	8.1%	5 524	3.4%	3 958	2.4%	141 227	86.1%	164 033	10.4%	14 532	8.9%	-	-
Households	30 616	2.3%	27 696	2.1%	26 531	2.0%	1 251 635	93.7%	1 336 477	84.5%	20 926	1.6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	49 039	3.1%	37 206	2.4%	33 989	2.1%	1 461 743	92.4%	1 581 978	100.0%	41 448	2.6%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	15 898	21.7%	41 052	56.0%	16 378	22.3%	73 328	38.6%
Bulk Water	-	-	-	-	307	26.3%	857	73.7%	1 164	6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 143	1.0%	50	-	1 108	1.0%	113 171	98.0%	115 472	60.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 143	.6%	15 949	8.4%	42 467	22.4%	130 405	68.6%	189 964	100.0%

Contact Details

Municipal Manager	Mr Pumelele Kate	046 603 6131
Chief Financial Officer	Ms Nomfundo Nsangani	046 603 6007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	720 093	731 866	195 760	27.2%	173 053	24.0%	157 158	21.5%	525 971	71.9%	152 454	72.1%	3.1%
Exchange Revenue													
Service charges - Electricity	125 640	125 640	35 373	28.2%	29 986	23.9%	31 502	25.1%	96 861	77.1%	27 250	75.3%	15.6%
Service charges - Water	71 898	71 898	17 435	24.2%	14 616	20.3%	16 296	22.7%	48 346	67.2%	17 884	77.2%	(8.9%)
Service charges - Waste Water Management	24 874	35 749	9 064	36.4%	8 811	35.4%	8 692	24.3%	26 567	74.3%	5 703	85.7%	52.4%
Service charges - Waste Management	30 454	30 454	7 920	26.0%	7 344	24.1%	7 358	24.2%	22 622	74.3%	7 070	76.1%	4.1%
Sale of Goods and Rendering of Services	4 128	4 128	1 174	28.4%	1 616	39.2%	668	16.2%	3 459	83.8%	964	72.3%	(30.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 219	18 219	2 818	15.5%	3 015	16.5%	3 263	17.9%	9 097	49.9%	3 842	113.0%	(15.1%)
Interest earned from Current and Non Current Assets	14 215	14 215	1 622	11.4%	1 252	8.8%	1 059	7.4%	3 933	27.7%	2 130	77.8%	(50.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 317	1 317	317	24.1%	653	49.6%	226	17.2%	1 196	90.9%	247	66.7%	(8.6%)
Licences or permits	5 076	5 076	1 361	26.8%	1 525	30.0%	635	12.5%	3 521	69.4%	722	65.3%	(12.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 719	2 719	341	12.5%	411	15.1%	976	35.9%	1 728	63.6%	491	95.1%	98.9%
Non-Exchange Revenue													
Property rates	183 503	183 503	49 917	27.2%	43 434	23.7%	44 124	24.0%	137 475	74.9%	39 664	72.4%	11.2%
Surcharges and Taxes	7 327	7 327	1 891	25.8%	1 731	23.6%	1 748	23.9%	5 370	73.3%	1 570	70.3%	11.4%
Fines, penalties and forfeits	550	550	125	22.7%	126	22.9%	75	13.6%	325	59.1%	113	82.0%	(34.0%)
Licences or permits	1 968	1 968	386	19.6%	1 264	64.2%	495	25.2%	2 146	109.0%	37	57.3%	1 245.3%
Transfer and subsidies - Operational	225 558	226 456	64 066	28.4%	55 674	24.7%	38 582	17.0%	158 323	69.9%	42 416	66.1%	(9.0%)
Interest Receivables	2 647	2 647	1 538	58.1%	1 585	59.9%	1 294	48.9%	4 417	166.9%	1 612	69.2%	(19.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	406	-	-	-	52	-	457	-	739	-	(93.0%)
Other Gains	-	-	5	-	9	-	112	-	127	-	2	-	6 142.6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	794 742	805 252	147 859	18.6%	172 193	21.7%	166 412	20.7%	486 464	60.4%	141 768	62.0%	17.4%
Employee related costs	213 426	215 979	51 817	24.3%	60 783	28.5%	51 452	23.8%	164 051	76.0%	48 423	75.2%	6.3%
Remuneration of councillors	8 469	8 469	2 116	25.0%	2 116	25.0%	2 421	28.6%	6 652	78.5%	2 209	75.6%	9.6%
Bulk purchases - electricity	92 354	92 354	18 824	20.4%	25 939	28.1%	25 020	27.1%	69 783	75.6%	23 453	74.9%	6.7%
Inventory consumed	54 452	49 502	11 219	20.6%	13 941	25.6%	6 002	12.1%	31 162	63.0%	11 344	69.9%	(47.1%)
Debt impairment	50 948	50 948	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	51 635	51 635	11 299	21.9%	12 230	23.7%	11 084	21.5%	34 613	67.0%	10 443	62.2%	6.1%
Interest/Dividends and Rent on Land	8 679	8 679	-	-	-	-	-	-	-	-	30	9%	(100.0%)
Contracted services	181 915	189 656	25 557	14.0%	37 005	20.3%	31 534	16.6%	94 097	49.6%	26 621	47.9%	18.5%
Transfers and subsidies	5 738	5 562	984	17.1%	2 165	37.7%	1 496	26.9%	4 645	83.5%	1 265	66.4%	18.3%
Irrecoverable debts written off	41 774	41 774	8 522	20.4%	(44)	(1%)	21 079	50.5%	29 558	70.8%	5 477	32.8%	284.8%
Operational Cost and Other Cost	85 354	90 694	16 709	19.6%	17 800	20.9%	15 704	17.3%	50 212	55.4%	11 111	62.8%	41.3%
Disposal of Fixed and Intangible Assets	-	-	810	-	258	-	416	-	1 484	-	1 388	-	(70.1%)
Other Losses	-	-	2	-	-	-	204	-	207	-	4	-	5 299.2%
Surplus/(Deficit)	(74 649)	(73 386)	47 901		860		(9 254)		39 507		10 686		
Transfers and subsidies - capital (monetary allocations)	169 700	246 801	55 645	32.8%	70 077	41.3%	29 985	12.1%	155 707	63.1%	42 853	60.4%	(30.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 051	173 416	103 546		70 936		20 732		195 214		53 539		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	95 051	173 416	103 546		70 936		20 732		195 214		53 539		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 051	173 416	103 546		70 936		20 732		195 214		53 539		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 051	173 416	103 546		70 936		20 732		195 214		53 539		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	158 518	232 934	49 280	31.1%	62 157	39.2%	32 963	14.2%	144 400	62.0%	41 987	57.0%	(21.5%)
National Government	86 770	142 413	37 721	43.5%	41 869	48.3%	16 634	11.7%	96 225	67.6%	12 273	80.0%	35.5%
Provincial Government	58 586	77 358	10 557	18.0%	18 970	32.4%	9 994	12.9%	39 521	51.1%	28 728	45.5%	(65.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	(488)	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)/Departm Age	1 489	1 489	776	52.1%	931	62.5%	(412)	(27.7%)	1 295	86.9%	50	98.5%	(918.5%)
Transfers recognised - capital	146 845	221 260	49 054	33.4%	61 770	42.1%	26 216	11.8%	137 040	61.9%	40 563	57.7%	(35.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 673	11 673	225	1.9%	387	3.3%	6 747	57.8%	7 360	63.0%	1 423	47.2%	374.1%
Capital Expenditure Functional	158 518	232 934	49 280	31.1%	62 157	39.2%	32 963	14.2%	144 400	62.0%	41 987	57.0%	(21.5%)
Municipal governance and administration	2 464	1 447	173	7.0%	313	12.7%	247	17.1%	733	50.6%	183	17.0%	34.8%
Executive and Council	1 291	581	16	1.3%	141	10.9%	-	-	157	27.0%	122	89.2%	(100.0%)
Finance and administration	1 133	826	118	10.4%	170	15.0%	242	29.3%	530	64.1%	61	8.0%	296.5%
Internal audit	40	40	39	97.1%	3	6.3%	5	11.7%	46	115.0%	-	-	(100.0%)
Community and Public Safety	3 407	1 419	1	-	76	2.2%	97	6.8%	174	12.3%	235	47.8%	(58.8%)
Community and Social Services	-	164	-	-	-	-	53	32.3%	53	32.3%	162	7.5%	(67.4%)
Sport And Recreation	2 307	1 151	1	1%	-	-	12	1.0%	13	1.2%	73	99.0%	(83.6%)
Public Safety	580	50	-	-	38	6.5%	19	37.2%	56	112.5%	-	91.5%	(100.0%)
Housing	20	15	-	-	-	-	13	89.1%	13	89.1%	-	-	(100.0%)
Health	500	39	-	-	38	7.6%	-	-	38	98.0%	-	-	-
Economic and Environmental Services	44 862	51 385	15 718	35.0%	26 335	58.7%	10 363	20.2%	52 417	102.0%	3 987	55.8%	159.9%
Planning and Development	30	59	52	174.4%	-	-	-	-	52	88.9%	29	13.1%	(100.0%)
Road Transport	44 832	51 327	15 666	34.9%	26 335	58.7%	10 363	20.2%	52 364	102.0%	3 959	56.1%	161.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	107 786	178 682	33 387	31.0%	35 433	32.9%	22 256	12.5%	91 076	51.0%	37 581	58.4%	(40.8%)
Energy sources	12 834	10 971	4 247	33.1%	-	-	2 756	25.1%	7 002	63.8%	-	-	(100.0%)
Water Management	42 458	101 034	21 287	50.1%	24 764	58.3%	7 075	7.0%	53 126	52.6%	8 118	81.2%	(12.8%)
Waste Water Management	51 919	66 677	7 854	15.1%	10 669	20.5%	12 425	18.6%	30 947	46.4%	29 463	50.5%	(57.8%)
Waste Management	575	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	45.2%	-

Service charges	241 574	251 953	56 865	23.5%	53 829	22.3%	54 821	21.8%	165 514	65.7%	49 029	67.2%	11.8%
Other revenue	72 236	82 261	20 933	29.0%	19 740	27.3%	21 793	26.5%	62 466	75.9%	19 038	86.2%	14.5%
Transfers and Subsidies - Operational	222 200	224 745	70 009	31.5%	53 948	24.3%	52 763	23.5%	176 719	78.6%	43 880	59.4%	20.2%
Transfers and Subsidies - Capital	111 682	218 393	58 758	52.6%	33 462	30.0%	35 170	16.1%	127 390	58.3%	67 197	67.5%	(47.7%)
Interest	16 174	16 174	1 948	12.0%	1 672	10.3%	1 678	10.4%	5 297	32.8%	2 130	48.3%	(21.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(700 137)	(719 672)	(170 554)	24.4%	(172 349)	24.6%	(146 306)	20.3%	(489 210)	68.0%	(154 218)	69.3%	(5.1%)
Suppliers and employees	(694 599)	(714 051)	(170 554)	24.6%	(172 349)	24.8%	(146 291)	20.5%	(489 195)	68.5%	(154 188)	69.8%	(5.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	(30)	166.3%	(100.0%)
Transfers and Subsidies	(5 538)	(5 621)	-	-	-	-	(15)	.3%	(15)	.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	124 536	234 662	80 429	64.6%	32 349	26.0%	60 023	25.6%	172 800	73.6%	67 073	64.5%	(10.5%)
Cash Flow from Investing Activities													
Receipts	-	-	403	-	(9)	-	65	-	458	-	741	-	(91.3%)
Proceeds on disposal of PPE	-	-	406	-	-	-	59	-	465	-	739	-	(92.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(3)	-	(9)	-	5	-	(7)	-	2	-	166.7%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(173 938)	(260 344)	(67 586)	38.9%	(69 565)	40.0%	(37 361)	14.4%	(174 511)	67.0%	(28 689)	57.9%	30.2%
Capital assets	(173 938)	(260 344)	(67 586)	38.9%	(69 565)	40.0%	(37 361)	14.4%	(174 511)	67.0%	(28 689)	57.9%	30.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(173 938)	(260 344)	(67 183)	38.6%	(69 574)	40.0%	(37 297)	14.3%	(174 053)	66.9%	(27 949)	57.2%	33.4%
Cash Flow from Financing Activities													
Receipts	-	-	69	-	15	-	67	-	152	-	(87)	.8%	(176.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	69	-	15	-	67	-	152	-	(87)	.8%	(176.9%)
Payments	-	-	-	-	-	-	-	-	-	-	(486)	97.0%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(486)	97.0%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	69	-	15	-	67	-	152	-	(574)	124.3%	(111.7%)
Net Increase/(Decrease) in cash held	(49 402)	(25 682)	13 315	(27.0%)	(37 209)	75.3%	22 793	(88.8%)	(1 101)	4.3%	38 551	3.1%	(40.9%)
Cash/cash equivalents at the year begin:	138 552	66 691	64 823	46.8%	80 006	57.7%	42 797	64.2%	64 823	97.2%	100 138	100.0%	(57.3%)
Cash/cash equivalents at the year end:	89 151	41 009	80 006	89.7%	42 797	48.0%	65 590	159.9%	65 590	159.9%	138 689	123.2%	(52.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	(46 827)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	6 546	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(9 598)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(17 375)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(18 464)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	(96)	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(8 615)	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	(94 431)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	746	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(6 772)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(88 404)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	(94 431)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 284	70.2%	-	-	-	-	1 391	29.8%	4 675	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 284	70.2%	-	-	-	-	1 391	29.8%	4 675	100.0%

Contact Details

Municipal Manager	Mr Rolly Dumezwani	046 604 5566
Chief Financial Officer	Mr Michael Klaas	046 604 5580

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	284 208	284 208	105 468	37.1%	115 692	40.7%	23 813	8.4%	244 973	86.2%	65 140	66.9%	(63.4%)
Exchange Revenue													
Service charges - Electricity	36 271	36 271	15 856	43.7%	44 067	121.5%	(31 873)	(87.9%)	28 050	77.3%	8 002	66.1%	(498.3%)
Service charges - Water	21 025	21 025	2 630	12.5%	4 852	23.1%	4 986	23.7%	12 468	59.3%	4 951	66.5%	7%
Service charges - Waste Water Management	3 380	3 380	3 879	114.8%	902	26.7%	868	25.7%	5 649	167.1%	1 324	103.1%	(34.4%)
Service charges - Waste Management	7 188	7 188	2 564	35.7%	1 646	22.9%	1 599	22.2%	5 809	80.8%	1 519	62.2%	5.3%
Sale of Goods and Rendering of Services	271	271	60	22.2%	69	25.6%	48	17.8%	178	65.7%	60	62.4%	(19.4%)
Agency services	2 112	2 112	473	22.4%	318	15.1%	644	30.5%	1 435	67.9%	611	48.6%	5.4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 828	13 828	4 157	30.1%	4 308	31.2%	3 078	22.3%	11 543	83.5%	3 423	58.2%	(10.1%)
Interest earned from Current and Non Current Assets	1 933	1 933	523	27.1%	459	23.8%	313	16.2%	1 295	67.0%	376	67.1%	(16.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	359	359	23	6.4%	10	2.7%	20	5.7%	53	14.8%	45	70.7%	(54.6%)
Licences or permits	1 623	1 623	575	35.4%	602	37.1%	644	39.7%	1 822	112.2%	485	50.8%	32.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	186	186	57	30.8%	68	36.6%	48	25.9%	174	93.2%	42	17.9%	15.3%
Non-Exchange Revenue													
Property rates	54 224	54 224	19 908	36.7%	12 626	23.3%	10 941	20.2%	43 475	80.2%	10 499	72.4%	4.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	1 342	-	(100.0%)
Fines, penalties and forfeits	1 500	1 500	1	.1%	9	.6%	13	.9%	23	1.6%	3	8.1%	297.7%
Licences or permits	328	328	5	1.5%	16	5.0%	3	.9%	24	7.4%	7	47.8%	(60.1%)
Transfer and subsidies - Operational	131 586	131 586	52 295	39.7%	43 277	32.9%	30 825	23.4%	126 396	96.1%	30 200	64.2%	2.1%
Interest Receivables	8 393	8 393	2 461	29.3%	2 462	29.3%	1 655	19.7%	6 577	78.4%	2 249	69.7%	(26.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	280 789	280 789	66 465	23.7%	75 680	27.0%	59 273	21.1%	201 418	71.7%	55 806	64.8%	6.2%
Employee related costs	120 371	120 371	26 747	22.2%	32 118	26.7%	27 172	22.6%	86 038	71.5%	26 676	72.0%	1.9%
Remuneration of councillors	8 377	8 377	1 965	23.5%	1 944	23.2%	2 206	26.3%	6 115	73.0%	2 044	70.1%	7.9%
Bulk purchases - electricity	32 514	32 514	10 225	31.4%	10 046	30.9%	8 552	26.3%	28 824	88.6%	6 612	68.8%	29.4%
Inventory consumed	10 367	10 367	2 682	25.9%	3 720	35.9%	3 563	34.4%	9 965	96.1%	2 537	82.9%	40.5%
Debt impairment	18 680	18 680	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	19 821	19 821	-	-	1	-	-	-	1	-	-	-	-
Interest/Dividends and Rent on Land	1 592	1 592	4 740	297.7%	1 408	88.4%	1 412	88.7%	7 560	474.9%	1 113	65.7%	26.8%
Contracted services	34 366	34 366	10 532	30.6%	13 043	38.0%	9 694	28.2%	33 269	96.8%	6 909	74.2%	40.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	27	-	2 257	-	2 284	-	-	-	(100.0%)
Operational Cost and Other Cost	34 700	34 700	9 574	27.6%	13 373	38.5%	4 417	12.7%	27 364	78.9%	9 915	143.9%	(55.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 419	3 419	39 003		40 013		(35 460)		43 555		9 334		
Transfers and subsidies - capital (monetary allocations)	51 211	51 211	12 758	24.9%	10 077	19.7%	682	1.3%	23 518	45.9%	8 237	24.3%	(91.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 630	54 630	51 761		50 090		(34 779)		67 072		17 571		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	54 630	54 630	51 761		50 090		(34 779)		67 072		17 571		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 630	54 630	51 761		50 090		(34 779)		67 072		17 571		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 630	54 630	51 761		50 090		(34 779)		67 072		17 571		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	48 093	48 093	46 512	96.7%	16 021	33.3%	4 867	10.1%	67 400	140.1%	8 429	122.6%	(42.3%)
National Government	44 582	44 582	45 846	102.8%	14 218	31.9%	4 716	10.6%	64 781	145.3%	8 237	132.3%	(42.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	100	100	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 682	44 682	45 846	102.6%	14 218	31.8%	4 716	10.6%	64 781	145.0%	8 237	132.6%	(42.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 411	3 411	666	19.5%	1 803	52.9%	151	4.4%	2 619	76.8%	192	28.2%	(21.4%)
Capital Expenditure Functional	48 143	48 143	46 512	96.6%	16 021	33.3%	4 867	10.1%	67 400	140.0%	8 429	122.6%	(42.3%)
Municipal governance and administration	2 530	2 530	398	15.7%	58	2.3%	35	1.4%	491	19.4%	192	145.4%	(81.9%)
Executive and Council	748	748	103	13.7%	-	-	-	-	103	13.7%	5	1.5%	(100.0%)
Finance and administration	1 783	1 783	296	16.6%	58	3.2%	35	1.9%	388	21.8%	188	433.1%	(81.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 846	3 846	3 553	92.4%	170	4.4%	-	-	3 723	96.8%	192	67.1%	(100.0%)
Community and Social Services	3 696	3 696	3 553	96.1%	170	4.6%	-	-	3 723	100.7%	192	64.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	150	150	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 978	12 978	1 678	12.9%	4 999	38.5%	3 147	24.2%	9 824	75.7%	3 357	54.4%	(6.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 978	12 978	1 678	12.9%	4 999	38.5%	3 147	24.2%	9 824	75.7%	3 357	54.4%	(6.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 788	28 788	40 883	142.0%	10 794	37.5%	1 686	5.9%	53 363	185.4%	4 688	148.7%	(64.0%)
Energy sources	9 805	9 805	436	4.5%	4 294	43.8%	116	1.2%	4 847	49.4%	1 254	39.1%	(90.7%)
Water Management	1 739	1 739	947	54.4%	-	-	-	-	947	54.4%	-	20.6%	-
Waste Water Management	17 244	17 244	39 500	229.1%	6 500	37.7%	1 569	9.1%	47 569	275.9%	3 435	238.9%	(54.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities		315 357	315 357	181 284	57.5%	91 789	29.1%	194 003	61.5%	467 076	148.1%	67 815	20.1%	186.1%
Receipts														
Property rates		52 416	52 416	12 278	23.4%	11 798	22.5%	7 477	14.3%	31 553	60.2%	7 069	8.0%	5.8%

Service charges	59 535	59 535	2 905	4.9%	2 778	4.7%	2 832	4.8%	8 514	14.3%	957	(17.2%)	195.8%
Other revenue	14 517	14 517	87 465	602.5%	20 781	143.1%	94 374	650.1%	202 620	1 395.7%	2 981	20.8%	3 066.0%
Transfers and Subsidies - Operational	123 043	123 043	55 398	45.0%	43 522	35.4%	31 305	25.4%	130 225	105.8%	50 050	42.4%	(37.5%)
Transfers and Subsidies - Capital	51 211	51 211	22 749	44.4%	12 478	24.4%	57 725	112.7%	92 952	181.5%	6 405	24.6%	801.2%
Interest	14 635	14 635	489	3.3%	433	3.0%	290	2.0%	1 211	8.3%	353	32.6%	(17.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(258 207)	(258 207)	(94 552)	36.6%	(106 107)	41.1%	(85 007)	32.9%	(285 666)	110.6%	(76 764)	112.7%	10.7%
Suppliers and employees	(256 615)	(256 615)	(94 552)	36.8%	(106 107)	41.3%	(85 007)	33.1%	(285 666)	111.3%	(76 764)	114.1%	10.7%
Finance charges	(1 592)	(1 592)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 150	57 150	86 732	151.8%	(14 318)	(25.1%)	108 996	190.7%	181 410	317.4%	(8 949)	(180.4%)	(1 318.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 307)	(55 307)	(17 918)	32.4%	(20 039)	36.2%	(1 892)	3.4%	(39 849)	72.1%	(6 592)	10.4%	(71.3%)
Capital assets	(55 307)	(55 307)	(17 918)	32.4%	(20 039)	36.2%	(1 892)	3.4%	(39 849)	72.1%	(6 592)	10.4%	(71.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(55 307)	(55 307)	(17 918)	32.4%	(20 039)	36.2%	(1 892)	3.4%	(39 849)	72.1%	(6 592)	10.4%	(71.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(161)	-	(65)	-	(261)	-	(487)	-	(194)	-	34.6%
Repayment of borrowing	-	-	(161)	-	(65)	-	(261)	-	(487)	-	(194)	-	34.6%
Net Cash from/(used) Financing Activities	-	-	(161)	-	(65)	-	(261)	-	(487)	-	(194)	-	34.6%
Net Increase/(Decrease) in cash held	1 843	1 843	68 653	3 725.3%	(34 421)	(1 867.8%)	106 842	5 797.5%	141 073	7 655.0%	(15 735)	(526.0%)	(779.0%)
Cash/cash equivalents at the year begin:	7 101	7 101	9 243	130.2%	77 837	1 096.2%	43 413	611.4%	9 243	130.2%	(161 591)	106.6%	(126.9%)
Cash/cash equivalents at the year end:	8 944	8 944	77 837	870.3%	43 413	485.4%	150 255	1 680.0%	150 255	1 680.0%	(177 326)	(419.7%)	(184.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 467	2.9%	2 409	2.0%	2 250	1.9%	112 078	93.2%	120 203	30.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 642	5.6%	1 483	5.0%	798	2.7%	25 600	86.7%	29 522	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 136	12.0%	2 722	1.9%	2 486	1.7%	120 965	84.4%	143 309	36.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 388	4.7%	469	1.7%	478	1.6%	27 231	92.0%	29 585	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 843	4.5%	980	1.5%	968	1.5%	58 972	92.5%	63 763	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	.8%	2	.8%	2	.8%	253	97.5%	259	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	-	0	-	0	-	11 758	100.0%	11 758	3.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	26 478	6.6%	8 084	2.0%	6 982	1.8%	356 856	89.6%	398 400	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 649	8.2%	592	1.8%	408	1.3%	28 616	88.7%	32 264	8.1%	-	-	-	-
Commercial	4 200	13.0%	1 598	5.0%	978	3.0%	25 502	79.0%	32 279	8.1%	-	-	-	-
Households	19 629	5.9%	5 894	1.8%	5 596	1.7%	302 738	90.7%	333 857	83.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 478	6.6%	8 084	2.0%	6 982	1.8%	356 856	89.6%	398 400	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(586)	(1.7%)	3 381	9.9%	3 047	8.9%	28 466	83.0%	34 309	30.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 654	2.2%	1 499	2.0%	16	-	70 994	95.7%	74 162	65.4%
Auditor-General	-	-	-	-	(1 500)	(31.0%)	6 343	131.0%	4 843	4.3%
Other	2	100.0%	-	-	-	-	-	-	2	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 070	.9%	4 880	4.3%	1 562	1.4%	105 803	93.4%	113 315	100.0%

Contact Details

Municipal Manager	Mr T Klaas	042 230 7700
Chief Financial Officer	Mr Hannes Krapohl	042 230 7706

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1 468 686	1 461 865	415 124	28.3%	349 733	23.8%	334 790	22.9%	1 099 647	75.2%	284 644	72.8%	17.6%
Exchange Revenue													
Service charges - Electricity	479 524	473 955	127 844	26.7%	112 467	23.5%	119 086	25.1%	359 396	75.8%	101 325	73.2%	17.5%
Service charges - Water	147 583	123 885	27 493	18.6%	28 217	19.1%	36 284	29.3%	91 994	74.3%	26 849	58.6%	35.1%
Service charges - Waste Water Management	81 259	71 792	17 994	22.1%	17 954	22.1%	19 590	27.3%	55 538	77.4%	15 795	64.8%	24.0%
Service charges - Waste Management	52 990	53 826	18 381	34.7%	7 819	14.8%	13 147	24.4%	39 347	73.1%	11 705	70.6%	12.3%
Sale of Goods and Rendering of Services	10 044	10 044	2 362	23.5%	1 790	17.8%	2 225	22.2%	6 377	63.5%	1 504	47.5%	47.9%
Agency services	4 554	4 554	1 120	24.6%	-	-	-	-	1 120	24.6%	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 661	11 618	3 891	11.2%	2 638	7.6%	2 937	25.3%	9 466	81.5%	3 152	56.5%	(6.8%)
Interest earned from Current and Non Current Assets	16 273	16 273	3 388	20.8%	2 878	17.7%	3 140	19.3%	9 406	57.8%	2 549	61.6%	23.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 322	4 312	1 280	38.5%	2 002	60.3%	943	21.9%	4 226	98.0%	935	105.1%	.9%
Licences or permits	2 856	2 856	700	24.5%	562	19.7%	1 144	40.0%	2 406	84.2%	545	58.9%	109.7%
Special rating levies	15 436	15 436	4 789	31.0%	3 024	19.6%	3 035	19.7%	10 848	70.3%	-	-	(100.0%)
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	5 000	980	-	824	-	571	11.4%	2 376	47.5%	-	-	(100.0%)
Operational Revenue	1 955	3 122	570	29.2%	635	32.5%	934	29.9%	2 139	68.5%	2 267	125.3%	(58.8%)
Non-Exchange Revenue													
Property rates	304 484	307 899	106 089	34.8%	66 756	21.9%	67 169	21.8%	240 014	78.0%	60 800	79.5%	10.5%
Surcharges and Taxes	22 602	25 277	(913)	(4.0%)	9 156	40.5%	8 920	35.3%	17 163	67.9%	-	-	(100.0%)
Fines, penalties and forfeits	45 795	90 465	526	1.1%	11 656	25.5%	383	.4%	12 564	13.9%	487	1.9%	(21.4%)
Licences or permits	3 139	3 139	3 816	121.6%	2 609	83.1%	(3 468)	(110.5%)	2 957	94.2%	2 164	70.0%	(260.2%)
Transfer and subsidies - Operational	214 766	214 697	87 065	40.5%	73 610	34.3%	53 671	25.0%	214 346	99.8%	52 035	95.1%	3.1%
Interest Receivables	5 841	4 050	1 016	17.4%	894	15.3%	841	20.8%	2 750	67.9%	(1 130)	37.8%	(174.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 605	19 666	6 733	31.2%	4 243	19.6%	4 217	21.4%	15 193	77.3%	3 660	79.6%	15.2%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	20	-	20	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 581 117	1 545 173	358 804	22.7%	345 749	21.9%	334 060	21.6%	1 038 613	67.2%	483 779	77.1%	(30.9%)
Employee related costs	525 261	440 383	102 755	19.6%	122 992	23.4%	108 129	24.6%	333 876	75.8%	105 606	64.3%	2.4%
Remuneration of councillors	15 988	16 550	3 701	23.1%	3 725	23.3%	4 206	25.4%	11 631	70.3%	3 776	75.6%	11.4%
Bulk purchases - electricity	441 010	440 010	143 490	32.5%	98 241	22.3%	103 192	23.5%	344 923	78.4%	95 417	79.0%	8.1%
Inventory consumed	114 422	113 026	25 573	22.3%	30 414	26.6%	28 570	25.3%	84 558	74.8%	34 805	74.3%	(17.9%)
Debt impairment	65 115	64 219	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	142 422	142 422	35 605	25.0%	18 452	13.0%	27 099	19.0%	81 156	57.0%	29 450	75.0%	(8.0%)
Interest/Dividends and Rent on Land	20 106	39 542	3 935	19.6%	3 727	18.5%	3 599	9.1%	11 261	28.5%	2 754	42.9%	30.7%
Contracted services	142 734	121 294	19 094	13.4%	33 503	23.5%	30 625	25.2%	83 221	68.6%	31 749	50.5%	(3.5%)
Transfers and subsidies	950	950	24	2.5%	-	-	450	47.4%	474	49.9%	14	3.6%	3 045.8%
Irrecoverable debts written off	11 487	54 197	196	1.7%	5 914	51.5%	3 355	6.2%	9 465	17.5%	160 406	94.3%	(97.9%)
Operational Cost and Other Cost	101 623	97 528	24 431	24.0%	28 783	28.3%	24 831	25.5%	78 044	80.0%	19 802	66.1%	25.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	5	-	5	-	-	-	(100.0%)
Other Losses	-	15 051	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(112 431)	(83 308)	56 320		3 984		730		61 034		(199 135)		
Transfers and subsidies - capital (monetary allocations)	82 934	125 262	9 123	11.0%	23 606	28.5%	12 252	9.8%	44 981	35.9%	14 626	31.3%	(16.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(29 497)	41 953	65 442		27 591		12 982		106 015		(184 509)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(29 497)	41 953	65 442		27 591		12 982		106 015		(184 509)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(29 497)	41 953	65 442		27 591		12 982		106 015		(184 509)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(29 497)	41 953	65 442		27 591		12 982		106 015		(184 509)		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		265 462	322 565	12 933	4.9%	31 162	11.7%	23 347	7.2%	67 442	20.9%	24 300	45.9%	(3.9%)
National Government		44 639	54 860	3 455	7.7%	18 447	41.3%	8 113	14.8%	30 015	54.7%	8 475	44.2%	(4.3%)
Provincial Government		26 087	55 588	4 477	17.2%	4 114	15.8%	478	.9%	9 069	16.3%	12 396	30.5%	(96.1%)
District Municipality		1 391	955	-	-	-	-	1 390	145.5%	1 390	145.5%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		72 117	111 403	7 933	11.0%	22 560	31.3%	9 981	9.0%	40 474	36.3%	20 870	36.4%	(52.2%)
Borrowing		152 174	153 003	1 684	1.1%	2 571	1.7%	6 157	4.0%	10 413	6.8%	-	70.1%	(100.0%)
Internally generated funds		41 172	58 159	3 316	8.1%	6 030	14.6%	7 209	12.4%	16 555	28.5%	3 430	36.9%	110.2%
Capital Expenditure Functional		265 462	322 565	12 933	4.9%	31 162	11.7%	23 347	7.2%	67 442	20.9%	24 300	45.9%	(3.9%)
Municipal governance and administration		2 621	4 911	1 364	52.0%	118	4.5%	770	15.7%	2 252	45.8%	129	97.6%	495.8%
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 621	4 906	1 364	52.0%	118	4.5%	768	15.7%	2 249	45.8%	129	98.2%	493.9%
Internal audit		-	5	-	-	-	-	3	50.0%	3	50.0%	-	-	(100.0%)
Community and Public Safety		2 441	21 456	3 163	129.6%	937	38.4%	1 232	5.7%	5 332	24.9%	1 264	33.5%	(2.5%)
Community and Social Services		50	50	-	-	7	13.7%	22	43.6%	29	57.3%	-	-	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		2 391	2 390	-	-	12	.5%	1 390	58.2%	1 402	58.7%	-	-	(100.0%)
Housing		-	19 016	3 163	-	918	-	(180)	(.9%)	3 902	20.5%	1 264	35.8%	(114.2%)
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		173 232	191 012	2 724	1.6%	11 508	6.6%	10 787	5.6%	25 018	13.1%	517	7.3%	1 987.3%
Planning and Development		6 580	8 276	44	.7%	2 817	42.8%	109	1.3%	2 970	35.9%	221	20.1%	(50.6%)
Road Transport		166 652	182 736	2 680	1.6%	8 691	5.2%	10 677	5.8%	22 048	12.1%	296	6.2%	3 511.1%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		87 169	105 186	5 682	6.5%	18 599	21.3%	10 558	10.0%	34 840	33.1%	22 390	40.2%	(52.8%)
Energy sources		49 509	42 935	1 178	2.4%	11 216	22.7%	6 276	14.6%	18 671	43.5%	9 791	37.4%	(35.9%)
Water Management		18 289	30 749	1 106	6.0%	3 613	19.8%	1 202	3.9%	5 922	19.3%	3 117	27.0%	(61.4%)
Waste Water Management		17 872	30 002	3 398	19.0%	3 770	21.1%	3 080	10.3%	10 247	34.2%	9 483	56.5%	(67.5%)
Waste Management		1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	908 343	846 520	209 234	23.0%	214 782	23.6%	181 663	21.5%	605 679	71.5%	187 835	66.4%	(3.3%)
Other revenue	127 258	146 022	584 293	459.1%	485 671	381.6%	560 914	384.1%	1 630 878	1 116.9%	12 101	32.4%	4 535.2%
Transfers and Subsidies - Operational	214 766	214 845	87 981	41.0%	72 563	33.8%	52 378	24.4%	212 921	99.1%	50 279	95.1%	4.2%
Transfers and Subsidies - Capital	82 934	104 291	18 392	22.2%	14 578	17.6%	4 947	4.7%	37 917	36.4%	25 856	34.8%	(80.9%)
Interest	16 273	16 273	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 505 341)	(1 437 766)	(244 934)	16.3%	(273 821)	18.2%	(299 103)	20.8%	(817 857)	56.9%	(76 052)	12.0%	293.3%
Suppliers and employees	(1 485 124)	(1 417 549)	(244 934)	16.5%	(271 074)	18.3%	(299 103)	21.1%	(815 110)	57.5%	(76 052)	12.1%	293.3%
Finance charges	(19 267)	(19 267)	-	-	(2 747)	14.3%	-	-	(2 747)	14.3%	-	-	-
Transfers and Subsidies	(950)	(950)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	139 042	186 536	750 299	539.6%	578 027	415.7%	586 150	314.2%	1 914 476	1 026.3%	255 831	499.8%	129.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(265 462)	(318 092)	(17 375)	6.5%	(33 183)	12.5%	(28 408)	8.9%	(78 965)	24.8%	(27 489)	34.0%	3.3%
Capital assets	(265 462)	(318 092)	(17 375)	6.5%	(33 183)	12.5%	(28 408)	8.9%	(78 965)	24.8%	(27 489)	34.0%	3.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(265 462)	(318 092)	(17 375)	6.5%	(33 183)	12.5%	(28 408)	8.9%	(78 965)	24.8%	(27 489)	34.0%	3.3%
Cash Flow from Financing Activities													
Receipts	100 000	100 000	-	-	-	-	916	.9%	916	.9%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	100 000	-	-	-	-	916	.9%	916	.9%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 990)	(23 990)	(7 253)	30.2%	(3 014)	12.6%	(8 721)	36.4%	(18 988)	79.1%	(5 022)	80.2%	73.7%
Repayment of borrowing	(23 990)	(23 990)	(7 253)	30.2%	(3 014)	12.6%	(8 721)	36.4%	(18 988)	79.1%	(5 022)	80.2%	73.7%
Net Cash from(used) Financing Activities	76 010	76 010	(7 253)	(9.5%)	(3 014)	(4.0%)	(7 805)	(10.3%)	(18 072)	(23.8%)	(5 022)	(14.5%)	55.4%
Net Increase/(Decrease) in cash held	(50 411)	(55 546)	725 672	(1 439.5%)	541 830	(1 074.8%)	549 938	(990.1%)	1 817 440	(3 271.9%)	223 320	1 557.3%	146.3%
Cash/cash equivalents at the year begin:	194 402	180 582	178 268	91.7%	906 254	466.2%	1 448 083	801.9%	178 268	98.7%	710 554	98.3%	103.8%
Cash/cash equivalents at the year end:	143 991	125 035	906 254	629.4%	1 448 083	1 005.7%	1 998 021	1 598.0%	1 998 021	1 598.0%	933 874	480.4%	113.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 061	36.9%	5 515	5.6%	5 110	5.2%	51 127	52.3%	97 813	25.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40 408	69.5%	2 633	4.5%	1 980	3.4%	13 131	22.6%	58 152	15.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 299	38.7%	2 714	4.2%	2 201	3.4%	35 179	53.8%	65 394	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 814	42.3%	1 976	5.6%	1 746	5.0%	16 503	47.1%	35 039	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 054	41.2%	1 389	5.2%	1 272	4.7%	13 142	48.9%	26 857	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 557	11.2%	334	.7%	382	.8%	43 159	87.3%	49 433	12.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(34 388)	(61.6%)	438	.8%	356	.6%	89 401	160.2%	55 807	14.4%	-	-	-	-
Total By Income Source	98 806	25.4%	14 999	3.9%	13 047	3.4%	261 642	67.3%	388 495	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 416	14.4%	945	5.6%	1 006	6.0%	12 469	74.1%	16 836	4.3%	-	-	-	-
Commercial	14 669	60.1%	513	2.1%	378	1.6%	8 833	36.2%	24 394	6.3%	-	-	-	-
Households	61 717	23.5%	13 540	3.9%	11 662	3.4%	240 319	69.2%	347 238	89.4%	-	-	-	-
Other	4	14.5%	1	3.5%	1	3.5%	21	78.4%	27	-	-	-	-	-
Total By Customer Group	98 806	25.4%	14 999	3.9%	13 047	3.4%	261 642	67.3%	388 495	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	35 792	100.0%	-	-	-	-	-	-	35 792	18.0%
Bulk Water	1 313	157.4%	80	9.6%	80	9.6%	(639)	(76.6%)	834	4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	150 712	100.0%	-	-	-	-	-	-	150 712	76.0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 974	96.8%	2	-	216	2.6%	49	.6%	8 241	4.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 818	100.0%	2 818	1.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	195 792	98.7%	82	-	296	.1%	2 228	1.1%	198 398	100.0%

Contact Details

Municipal Manager	Mr C Du Plessis	042 200 2046
Chief Financial Officer	Mr Riaaz Naziem Lorgat	042 200 2200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	254 041	246 443	96 414	38.0%	53 886	21.2%	44 248	18.0%	194 548	78.9%	39 250	57.6%	12.7%
Exchange Revenue													
Service charges - Electricity	5 180	4 240	964	18.6%	1 014	19.6%	1 204	28.4%	3 181	75.0%	1 003	70.9%	20.1%
Service charges - Water	31 118	28 153	8 583	27.6%	5 387	17.3%	6 191	22.0%	20 160	71.6%	5 815	69.1%	6.5%
Service charges - Waste Water Management	18 290	15 790	3 743	20.5%	3 723	20.4%	3 730	23.6%	11 196	70.9%	3 562	68.2%	4.7%
Service charges - Waste Management	9 192	8 192	2 003	21.8%	2 003	21.8%	1 994	24.3%	6 000	73.2%	1 909	72.0%	4.5%
Sale of Goods and Rendering of Services	458	587	205	44.8%	79	17.2%	191	32.6%	476	81.1%	369	157.3%	(48.1%)
Agency services	4 394	2 399	1 482	33.7%	91	2.1%	1 042	43.4%	2 616	109.0%	417	28.8%	150.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 312	15 191	3 805	26.6%	4 271	29.8%	3 821	25.2%	11 898	78.3%	3 617	65.0%	5.6%
Interest earned from Current and Non Current Assets	1 006	700	200	19.9%	158	15.7%	45	6.4%	404	57.7%	99	55.8%	(54.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	448	600	119	26.7%	119	26.5%	111	18.5%	349	58.2%	111	79.9%	.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	398	328	5	1.4%	(1)	(.2%)	26	8.0%	31	9.5%	17	53.6%	55.0%
Non-Exchange Revenue													
Property rates	35 443	32 784	32 840	92.7%	(56)	(.2%)	(8)	-	32 776	100.0%	6	98.3%	(230.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 916	43 000	9 384	23.5%	12 116	30.4%	10 312	24.0%	31 812	74.0%	1 055	(96.5%)	877.4%
Licences or permits	250	10	1	.6%	1	.5%	1	8.1%	4	35.0%	-	(100.0%)	-
Transfer and subsidies - Operational	86 752	87 469	31 423	36.2%	23 106	26.6%	14 522	16.6%	69 050	78.9%	19 459	82.5%	(25.4%)
Interest Receivables	6 883	7 000	1 655	24.0%	1 875	27.2%	1 066	15.2%	4 596	65.7%	1 811	77.4%	(41.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	249 350	256 070	56 716	22.7%	66 549	26.7%	65 066	25.4%	188 331	73.5%	61 000	53.7%	6.7%
Employee related costs	84 546	85 810	20 587	24.4%	20 117	23.8%	26 563	31.0%	67 267	78.4%	26 969	88.3%	(1.5%)
Remuneration of councillors	5 623	5 623	1 376	24.5%	1 305	23.2%	1 578	28.1%	4 259	75.7%	1 309	73.8%	20.5%
Bulk purchases - electricity	4 827	4 827	948	19.6%	817	16.9%	371	7.7%	2 135	44.2%	468	80.5%	(20.8%)
Inventory consumed	8 694	6 287	1 341	15.4%	1 254	14.4%	847	13.5%	3 442	54.8%	821	49.4%	3.2%
Debt impairment	48 495	56 886	17 738	36.6%	20 919	43.1%	19 531	34.3%	58 188	102.3%	15 480	(8.7%)	26.2%
Depreciation, Amortisation and Impairment	25 819	25 819	6 455	25.0%	6 455	25.0%	6 455	25.0%	19 364	75.0%	6 349	75.0%	1.7%
Interest/Dividends and Rent on Land	952	945	111	11.6%	272	28.6%	177	18.8%	560	59.3%	161	74.5%	10.2%
Contracted services	17 252	16 952	2 311	13.4%	2 851	16.5%	2 783	16.4%	7 945	46.9%	3 442	72.2%	(19.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	20 373	20 373	150	.7%	1 443	7.1%	2 064	10.1%	3 656	17.9%	372	16.2%	454.3%
Operational Cost and Other Cost	32 769	32 548	5 699	17.4%	11 118	33.9%	4 697	14.4%	21 515	66.1%	5 629	67.0%	(16.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 691	(9 628)	39 698		(12 663)		(20 818)		6 217		(21 750)		
Transfers and subsidies - capital (monetary allocations)	55 076	46 859	10 376	18.8%	16 012	29.1%	(166)	(.4%)	26 222	56.0%	6 650	16.5%	(102.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 766	37 231	50 075		3 349		(20 984)		32 440		(15 100)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	59 766	37 231	50 075		3 349		(20 984)		32 440		(15 100)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 766	37 231	50 075		3 349		(20 984)		32 440		(15 100)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 766	37 231	50 075		3 349		(20 984)		32 440		(15 100)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	50 609	51 522	13 478	26.6%	18 272	36.1%	1 205	2.3%	32 955	64.0%	9 096	77.0%	(86.8%)
National Government	36 842	36 664	8 297	22.5%	9 312	25.3%	(387)	(1.1%)	17 222	47.0%	4 018	37.0%	(109.6%)
Provincial Government	8 500	8 500	4 796	56.4%	8 554	100.6%	1 437	16.9%	14 786	174.0%	5 045	345.2%	(71.5%)
District Municipality	1 466	1 466	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 809	46 630	13 093	28.0%	17 866	38.2%	1 049	2.3%	32 008	68.8%	9 063	78.7%	(88.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	4 892	386	10.1%	406	10.7%	155	3.2%	947	19.4%	33	12.6%	367.6%
Capital Expenditure Functional	50 609	51 522	14 203	28.1%	18 272	36.1%	1 205	2.3%	33 680	65.4%	9 096	77.0%	(86.8%)
Municipal governance and administration	2 100	2 060	854	40.7%	102	4.9%	155	7.5%	1 111	54.0%	33	(915.2%)	367.6%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 100	2 060	854	40.7%	102	4.9%	155	7.5%	1 111	54.0%	33	74.1%	367.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 180	2 180	-	-	-	-	-	-	-	-	-	211.2%	-
Community and Social Services	714	714	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 466	1 466	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 841	14 705	4 718	34.1%	8 554	61.8%	1 437	9.8%	14 708	100.0%	5 045	323.0%	(71.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	13 841	14 705	4 718	34.1%	8 554	61.8%	1 437	9.8%	14 708	100.0%	5 045	323.0%	(71.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 487	32 577	8 631	26.6%	9 616	29.6%	(387)	(1.2%)	17 860	54.8%	4 018	29.8%	(109.6%)
Energy sources	10 181	10 003	3 837	37.7%	1 550	15.2%	1 052	10.5%	6 439	64.4%	-	36.0%	(100.0%)
Water Management	-	982	18	-	-	-	-	-	18	1.8%	-	-	-
Waste Water Management	22 306	21 592	4 519	20.3%	8 067	36.2%	(1 439)	(6.7%)	11 147	51.6%	4 018	28.0%	(135.8%)
Waste Management	-	-	256	-	-	-	-	-	256	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	209 148	198 573	78 018	37.3%	69 734	33.3%	41 776	21.0%	189 528	95.4%	51 824	72.9%	(19.4%)
	27 291	30 778	7 963	29.2%	8 017	29.4%	11 086	36.0%	27 067	87.9%	5 674	60.8%	95.4%

Service charges	30 012	22 489	2 792	9.3%	3 554	11.8%	2 409	10.7%	8 754	38.9%	2 835	32.5%	(15.0%)
Other revenue	18 017	12 622	441	2.5%	297	1.6%	397	3.1%	1 135	9.0%	753	10.1%	(47.3%)
Transfers and Subsidies - Operational	86 752	85 825	32 988	38.0%	27 290	31.5%	13 869	16.2%	74 147	86.4%	19 276	101.0%	(28.1%)
Transfers and Subsidies - Capital	47 076	46 859	33 834	71.9%	30 576	65.0%	13 751	29.3%	78 161	166.8%	23 257	93.5%	(40.9%)
Interest	-	-	-	-	-	-	264	-	264	-	29	.7%	803.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(165 146)	(162 084)	(38 544)	23.3%	(35 892)	21.7%	(40 981)	25.3%	(115 418)	71.2%	(24 112)	47.7%	70.0%
Suppliers and employees	(164 194)	(161 140)	(37 972)	23.1%	(35 892)	21.9%	(40 981)	25.4%	(114 845)	71.3%	(24 112)	48.0%	70.0%
Finance charges	(952)	(945)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	(573)	-	-	-	-	-	(573)	-	-	-	-
Net Cash from/(used) Operating Activities	44 002	36 489	39 473	89.7%	33 842	76.9%	794	2.2%	74 110	203.1%	27 711	144.6%	(97.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 539)	(48 849)	(8 614)	14.5%	(21 163)	35.5%	(4 598)	9.4%	(34 375)	70.4%	-	-	(100.0%)
Capital assets	(59 539)	(48 849)	(8 614)	14.5%	(21 163)	35.5%	(4 598)	9.4%	(34 375)	70.4%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(59 539)	(48 849)	(8 614)	14.5%	(21 163)	35.5%	(4 598)	9.4%	(34 375)	70.4%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 537)	(12 360)	30 860	(198.6%)	12 679	(81.6%)	(3 804)	30.8%	39 735	(321.5%)	27 711	927.8%	(113.7%)
Cash/cash equivalents at the year begin:	3 409	6 171	59 984	1 759.7%	53 413	1 566.9%	60 733	964.2%	59 984	972.1%	16 728	2 149.9%	263.1%
Cash/cash equivalents at the year end:	(12 128)	(6 190)	53 458	(440.8%)	64 425	(531.2%)	53 251	(860.3%)	53 251	(860.3%)	25 855	271.0%	106.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 568	2.0%	3 129	2.4%	2 995	2.3%	119 915	93.2%	128 607	36.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	214	77.9%	10	3.7%	10	3.6%	41	14.8%	275	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 758	1.7%	1 686	1.6%	1 923	1.8%	100 235	94.9%	105 602	30.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 674	2.5%	1 846	2.4%	1 606	2.4%	70 923	92.7%	76 470	21.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	976	2.7%	925	2.6%	911	2.6%	32 853	92.1%	35 665	10.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	2.5%	48	3.0%	47	2.9%	1 481	91.6%	1 618	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	1.3%	6	2.1%	6	2.1%	255	94.6%	269	.1%	-	-	-	-
Total By Income Source	7 434	2.1%	7 650	2.2%	7 718	2.2%	325 703	93.5%	348 505	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	434	4.1%	269	2.5%	214	2.0%	9 755	91.4%	10 672	3.1%	-	-	-	-
Commercial	506	3.5%	324	2.2%	321	2.2%	13 378	92.1%	14 530	4.2%	-	-	-	-
Households	5 781	2.2%	6 287	2.4%	6 098	2.3%	243 657	93.1%	261 822	75.1%	-	-	-	-
Other	714	1.2%	769	1.3%	1 084	1.8%	58 914	95.8%	61 481	17.6%	-	-	-	-
Total By Customer Group	7 434	2.1%	7 650	2.2%	7 718	2.2%	325 703	93.5%	348 505	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	94	48.3%	-	-	101	51.7%	195	9%
Bulk Water	-	-	-	-	-	-	12	100.0%	12	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	431	3.4%	775	6.2%	281	2.2%	11 105	88.2%	12 592	61.3%
Auditor-General	-	-	301	3.9%	85	1.1%	7 266	94.9%	7 653	37.2%
Other	13	11.9%	93	88.1%	-	-	-	-	106	.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	443	2.2%	1 264	6.1%	366	1.8%	18 485	89.9%	20 558	100.0%

Contact Details

Municipal Manager	Mr Sabelo Timi Acting Municipal Manager	042 288 7210
Chief Financial Officer	Ms Nydine Verter	042 288 7281

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	32 893	29 103	-	-	-	-	(54)	(2%)	(54)	(.2%)	(54)	(.1%)	-
Transfers and Subsidies - Operational	338 222	338 222	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(381 126)	(381 156)	204	(.1%)	(310)	.1%	1 811	(.5%)	1 705	(.4%)	(1 331)	(.3%)	(236.1%)
Suppliers and employees	(356 563)	(356 593)	204	(.1%)	(310)	.1%	1 811	(.5%)	1 705	(.5%)	(1 331)	(.3%)	(236.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(24 563)	(24 563)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(10)	(3 831)	204	(1 952.6%)	(310)	2 972.9%	1 758	(45.9%)	1 651	(43.1%)	(1 384)	.5%	(227.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 849)	(6 849)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(6 849)	(6 849)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(6 849)	(6 849)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 860)	(10 680)	204	(3.0%)	(310)	4.5%	1 758	(16.5%)	1 651	(15.5%)	(1 384)	.5%	(227.0%)
Cash/cash equivalents at the year begin:	209 838	209 838	-	-	204	.1%	(106)	(.1%)	-	-	2 001	-	(105.3%)
Cash/cash equivalents at the year end:	202 978	199 158	204	.1%	(106)	(.1%)	188 153	94.5%	188 153	94.5%	210 449	64.5%	(10.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	18.9%	1	1.8%	1	1.8%	47	77.6%	61	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	0	6.6%	1	12.7%	0	6.1%	3	74.6%	4	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1 067	28.5%	-	-	2 676	71.5%	3 743	98.3%	-	-	-	-
Total By Income Source	12	.3%	1 069	28.1%	1	-	2 726	71.6%	3 808	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	1 067	29.1%	0	-	2 596	70.9%	3 663	96.2%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	8.1%	2	1.1%	1	.9%	130	89.9%	145	3.8%	-	-	-	-
Total By Customer Group	12	.3%	1 069	28.1%	1	-	2 726	71.6%	3 808	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 619	100.0%	2	-	-	-	-	-	12 621	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 619	100.0%	2	-	-	-	-	-	12 621	100.0%

Contact Details

Municipal Manager	Ms Unati Daniels	041 508 7104
Chief Financial Officer	Mr Themba Mbukushu	041 508 7035

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	452 172	471 912	178 645	39.5%	159 241	35.2%	93 276	19.8%	431 163	91.4%	124 493	67.7%	(25.1%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	500	500	1 087	217.5%	971	194.2%	643	128.7%	2 702	540.4%	956	446.0%	(32.7%)
Sale of Goods and Rendering of Services	700	5 600	301	43.0%	(204)	(29.1%)	137	2.5%	235	4.2%	1 099	599.0%	(87.5%)
Agency services	1 700	2 000	1 577	92.8%	984	57.9%	1 496	74.8%	4 057	202.9%	2 644	529.5%	(43.4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	129	-	261	-	492	-	882	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	32 000	42 000	5 513	17.2%	7 811	24.4%	1 249	3.0%	14 574	34.7%	7 519	62.2%	(83.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 000	2 500	-	-	1 662	83.1%	169	6.8%	1 831	73.2%	-	-	(100.0%)
Rental from Fixed Assets	270	520	913	338.3%	(710)	(263.1%)	83	15.9%	286	55.0%	734	68.9%	(88.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 210	1 210	70	5.8%	260	21.5%	478	39.5%	808	66.8%	139	50.8%	244.3%
Non-Exchange Revenue													
Property rates	10 000	12 500	13 590	135.9%	1 419	14.2%	812	6.5%	15 821	126.6%	3 113	49.6%	(73.9%)
Surcharges and Taxes	27 057	17 057	10 753	39.7%	10 688	39.5%	7	-	21 448	125.7%	8 400	67.8%	(99.9%)
Fines, penalties and forfeits	2 200	3 200	454	20.6%	1 108	50.4%	530	16.5%	2 091	65.4%	451	107.3%	17.4%
Licences or permits	1 000	1 800	239	23.9%	649	64.9%	373	20.7%	1 261	70.1%	194	19.8%	92.4%
Transfer and subsidies - Operational	373 535	383 025	143 793	38.5%	133 895	35.8%	86 331	22.5%	364 019	95.0%	99 245	66.2%	(13.0%)
Interest Receivables	-	-	225	-	447	-	477	-	1 148	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	472 047	500 085	52 731	11.2%	80 982	17.2%	60 238	12.0%	193 950	38.8%	51 588	26.9%	16.8%
Employee related costs	166 716	166 202	12 587	7.5%	16 393	9.8%	25 796	15.5%	54 777	33.0%	11 360	7.5%	127.1%
Remuneration of councillors	30 565	30 565	1 915	6.3%	1 984	6.5%	4 551	14.9%	8 450	27.6%	1 912	6.6%	138.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	55 000	55 000	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	153 503	172 053	28 361	18.5%	46 119	30.0%	19 267	11.2%	93 747	54.5%	28 149	48.5%	(31.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	64 263	74 265	9 868	15.4%	16 485	25.7%	10 623	14.3%	36 976	49.8%	10 168	41.2%	4.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 875)	(28 173)	125 915		78 260		33 039		237 213		72 905		
Transfers and subsidies - capital (monetary allocations)	80 466	86 466	33 065	41.1%	34 841	43.3%	15 718	18.2%	83 625	96.7%	20 657	78.4%	(23.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60 592	58 294	158 980		113 101		48 757		320 838		93 561		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	60 592	58 294	158 980		113 101		48 757		320 838		93 561		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 592	58 294	158 980		113 101		48 757		320 838		93 561		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 592	58 294	158 980		113 101		48 757		320 838		93 561		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	127 592	145 294	32 007	25.1%	57 473	45.0%	23 572	16.2%	113 052	77.8%	15 057	55.9%	56.6%
National Government	64 533	71 406	22 763	35.3%	26 245	40.7%	10 150	14.2%	59 159	82.8%	9 600	62.3%	5.7%
Provincial Government	10 000	16 000	977	9.8%	4 528	45.3%	3 539	22.1%	9 044	56.5%	2 024	54.9%	74.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	74 533	87 406	23 741	31.9%	30 773	41.3%	13 689	15.7%	68 203	78.0%	11 624	60.3%	17.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 058	57 888	8 266	15.6%	26 700	50.3%	9 883	17.1%	44 849	77.5%	3 434	41.0%	187.8%
Capital Expenditure Functional	127 592	145 294	32 007	25.1%	57 473	45.0%	23 572	16.2%	113 052	77.8%	15 057	55.9%	56.6%
Municipal governance and administration	24 804	24 438	978	3.9%	11 593	46.7%	84	.3%	12 655	51.8%	-	7.4%	(100.0%)
Executive and Council	200	379	-	-	142	71.1%	-	-	142	37.6%	-	-	-
Finance and administration	23 704	23 383	415	1.8%	11 451	48.3%	84	.4%	11 950	51.1%	-	7.8%	(100.0%)
Internal audit	900	677	563	62.6%	-	-	-	-	563	83.2%	-	3.2%	-
Community and Public Safety	16 950	18 342	2 673	15.8%	5 978	35.3%	4 043	22.0%	12 693	69.2%	4 960	73.8%	(18.5%)
Community and Social Services	8 100	9 739	303	3.7%	4 185	51.7%	1 978	20.3%	6 467	66.4%	850	51.8%	132.9%
Sport And Recreation	8 850	8 602	2 369	26.8%	1 792	20.3%	2 065	24.0%	6 227	72.4%	4 111	79.2%	(49.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	83 338	100 914	28 240	33.9%	39 451	47.3%	19 330	19.2%	87 021	86.2%	10 008	56.3%	93.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	83 338	100 914	28 240	33.9%	39 451	47.3%	19 330	19.2%	87 021	86.2%	10 008	56.3%	93.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 500	1 600	116	4.6%	452	18.1%	116	7.2%	683	42.7%	89	28.8%	30.2%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	1 600	116	4.6%	452	18.1%	116	7.2%	683	42.7%	89	28.8%	30.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	528 538	553 278	213 267	40.4%	25 314	4.8%	99 203	17.9%	337 785	61.1%	12 886	31.7%	669.9%
Property rates	8 000	10 000	77	1.0%	54	.7%	122	1.2%	253	2.5%	56	1.9%	116.8%

Service charges	400	400	24	6.0%	42	10.4%	57	14.2%	123	30.6%	39	21.9%	45.0%
Other revenue	34 137	31 387	3 555	10.4%	2 087	6.1%	3 097	9.9%	8 738	27.8%	5 260	34.4%	(41.1%)
Transfers and Subsidies - Operational	373 535	383 025	151 241	40.5%	8 050	2.2%	81 302	21.2%	240 593	62.8%	-	29.7%	(100.0%)
Transfers and Subsidies - Capital	80 466	86 466	52 499	65.2%	6 555	8.1%	12 385	14.3%	71 439	82.6%	-	29.7%	(100.0%)
Interest	32 000	42 000	5 872	18.3%	8 527	26.6%	2 241	5.3%	16 640	39.6%	7 530	62.3%	(70.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(415 037)	(443 085)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(415 037)	(443 085)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	113 502	110 194	213 267	187.9%	25 314	22.3%	99 203	90.0%	337 785	306.5%	12 886	158.8%	669.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 592)	(145 834)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(127 592)	(145 834)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(127 592)	(145 834)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 090)	(35 640)	213 267	(1 513.6%)	25 314	(179.7%)	99 203	(278.3%)	337 785	(947.8%)	12 886	(3 557.7%)	669.9%
Cash/cash equivalents at the year begin:	-	-	-	-	213 267	-	238 582	-	-	-	285 237	-	(16.4%)
Cash/cash equivalents at the year end:	(14 090)	(35 640)	213 267	(1 513.6%)	238 582	(1 693.3%)	337 785	(947.8%)	337 785	(947.8%)	298 123	89.0%	13.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	406	6%	663	1.0%	267	4%	64 311	98.0%	65 647	61.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	357	2.1%	677	3.9%	330	1.9%	15 974	92.1%	17 337	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	(1%)	65	22.1%	-	-	229	78.0%	293	3%	-	-	-	-
Interest on Arrear Debtor Accounts	623	2.5%	1 174	4.6%	355	1.4%	23 173	91.5%	25 324	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(302)	17.3%	(441)	25.3%	(16)	9%	(988)	56.6%	(1 747)	(1.6%)	-	-	-	-
Total By Income Source	1 083	1.0%	2 137	2.0%	936	.9%	102 698	96.1%	106 854	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	297	.9%	362	1.1%	56	2%	31 389	97.8%	32 104	30.0%	-	-	-	-
Commercial	312	2.0%	489	3.1%	191	1.2%	14 637	93.7%	15 629	14.6%	-	-	-	-
Households	286	.8%	745	2.1%	514	1.5%	33 724	95.6%	35 270	33.0%	-	-	-	-
Other	188	.8%	541	2.3%	174	.7%	22 948	96.2%	23 851	22.3%	-	-	-	-
Total By Customer Group	1 083	1.0%	2 137	2.0%	936	.9%	102 698	96.1%	106 854	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	4 790	100.0%	4 790	94.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	278	100.0%	278	5.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	5 068	100.0%	5 068	100.0%

Contact Details

Municipal Manager	Mr Mkhululi Nako	047 489 5808
Chief Financial Officer	Mr Vuyo JamJam	047 489 5815

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	577 548	595 940	222 971	38.6%	153 906	26.6%	121 322	20.4%	498 199	83.6%	121 218	93.2%	.1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 000	25 000	4 365	17.5%	4 381	17.5%	4 395	17.6%	13 141	52.6%	4 103	72.9%	7.1%
Sale of Goods and Rendering of Services	3 125	3 125	709	22.7%	375	12.0%	182	5.8%	1 265	40.5%	187	102.4%	(2.7%)
Agency services	2 643	2 643	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 683	4 683	1 204	25.7%	1 302	27.8%	1 417	30.3%	3 924	83.8%	1 217	23.5%	16.4%
Interest earned from Current and Non Current Assets	20 000	20 000	4 190	20.9%	2 810	14.1%	2 945	14.7%	9 945	49.7%	4 460	74.2%	(34.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 710	5 710	1 610	28.2%	1 570	27.5%	1 541	27.0%	4 721	82.7%	1 281	63.4%	20.2%
Licences or permits	4 633	4 633	500	10.8%	579	12.5%	497	10.7%	1 576	34.0%	434	2 453.5%	14.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13 232	13 232	3 987	30.1%	2 199	16.6%	5 043	38.1%	11 228	84.9%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 301	2 581	1 959	150.5%	641	49.3%	798	30.9%	3 398	131.7%	2 012	680.1%	(60.3%)
Non-Exchange Revenue													
Property rates	120 000	120 000	51 742	43.1%	9 936	8.3%	11 669	9.7%	73 347	61.1%	13 450	85.6%	(13.2%)
Surcharges and Taxes	-	-	49	-	(24)	-	(26)	-	-	-	30	-	(185.2%)
Fines, penalties and forfeits	10 600	23 111	5 937	56.0%	11 032	104.1%	2 893	12.5%	19 861	85.9%	3 220	98.9%	(10.2%)
Licences or permits	2 160	2 246	39	1.8%	29	1.4%	34	1.5%	102	4.6%	40	7.0%	(16.7%)
Transfer and subsidies - Operational	349 643	351 607	143 563	41.1%	115 888	33.1%	86 744	24.7%	346 195	98.5%	87 566	98.5%	(.9%)
Interest Receivables	13 317	13 317	3 117	23.4%	3 187	23.9%	3 190	24.0%	9 494	71.3%	3 229	-	(1.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 500	2 052	-	-	-	-	-	-	-	-	-	63.9%	-
Other Gains	-	2 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 001 176	1 003 409	97 323	9.7%	145 029	14.5%	223 386	22.3%	465 738	46.4%	122 011	40.1%	83.1%
Employee related costs	258 094	258 564	57 294	22.2%	58 364	22.6%	57 953	22.4%	173 611	67.1%	57 150	69.8%	1.4%
Remuneration of councillors	27 054	27 054	6 661	24.6%	6 631	24.5%	7 370	27.2%	20 662	76.4%	6 978	77.8%	5.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 350	6 668	1 274	23.8%	1 361	25.4%	1 019	15.3%	3 654	54.8%	1 458	33.6%	(30.1%)
Debt impairment	30 112	43 636	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	420 408	424 516	-	-	41 175	9.8%	122 598	28.9%	163 772	38.6%	26 333	9.0%	365.6%
Interest/Dividends and Rent on Land	2 324	2 324	7	.3%	3	.1%	0	-	11	.5%	24	3.9%	(99.3%)
Contracted services	81 277	76 022	13 062	16.1%	18 858	23.2%	13 862	18.2%	45 782	60.2%	6 109	32.5%	126.9%
Transfers and subsidies	13 335	15 540	854	6.4%	1 156	8.7%	3 541	22.8%	5 552	35.7%	3 705	43.9%	(4.4%)
Irrecoverable debts written off	1 000	1 000	1 318	131.8%	2 819	281.9%	1 093	109.3%	5 230	523.0%	1 674	13.5%	(34.7%)
Operational Cost and Other Cost	85 748	83 710	16 853	19.7%	13 901	16.2%	14 631	17.5%	45 384	54.2%	13 728	57.0%	6.8%
Disposal of Fixed and Intangible Assets	76 270	63 971	-	-	760	1.0%	1 320	2.1%	2 080	3.3%	4 854	67.9%	(72.8%)
Other Losses	203	403	-	-	-	-	-	-	-	-	-	6 050.0%	-
Surplus/(Deficit)	(423 628)	(407 469)	125 648		8 877		(102 064)		32 461		(793)		
Transfers and subsidies - capital (monetary allocations)	83 086	114 137	21 668	26.1%	26 703	32.1%	20 093	17.6%	68 464	60.0%	16 359	70.4%	22.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	39	-	39	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(340 543)	(293 332)	147 316		35 580		(81 932)		100 964		15 566		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(340 543)	(293 332)	147 316		35 580		(81 932)		100 964		15 566		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(340 543)	(293 332)	147 316		35 580		(81 932)		100 964		15 566		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(340 543)	(293 332)	147 316		35 580		(81 932)		100 964		15 566		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		252 619	292 089	49 769	19.7%	64 649	25.6%	48 592	16.6%	163 009	55.8%	87 016	86.8%	(44.2%)
National Government		80 673	110 704	21 684	26.9%	22 204	27.5%	13 103	11.8%	56 991	51.5%	29 671	103.8%	(55.8%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	1 410	39.6%	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	485	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		80 673	111 189	21 684	26.9%	22 204	27.5%	13 103	11.8%	56 991	51.3%	31 081	92.2%	(57.8%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		171 946	180 901	28 085	16.3%	42 445	24.7%	35 489	19.6%	106 018	58.6%	55 935	83.3%	(36.6%)
Capital Expenditure Functional		252 619	296 238	49 769	19.7%	64 801	25.7%	48 631	16.4%	163 200	55.1%	87 016	86.8%	(44.1%)
Municipal governance and administration		36 704	42 397	3 479	9.5%	6 132	16.7%	5 659	13.3%	15 270	36.0%	1 136	42.9%	398.0%
Executive and Council		144	144	-	-	-	-	-	-	-	-	120	57.3%	(100.0%)
Finance and administration		34 577	40 270	3 479	10.1%	6 132	17.7%	5 659	14.1%	15 270	37.9%	1 017	42.5%	456.6%
Internal audit		1 983	1 983	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		66 252	74 294	14 261	21.5%	15 902	24.0%	16 653	22.4%	46 816	63.0%	540	16.2%	2 981.8%
Community and Social Services		300	600	-	-	-	-	70	11.7%	70	11.7%	730	30.2%	(90.4%)
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		1 852	5 091	950	51.3%	2 402	129.7%	81	1.6%	3 432	67.4%	(190)	(5.5%)	(142.4%)
Housing		64 100	68 602	13 311	20.8%	13 500	21.1%	16 502	24.1%	43 313	63.1%	-	74.9%	(100.0%)
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		143 193	173 659	31 356	21.9%	40 480	28.3%	24 903	14.3%	96 739	55.7%	81 352	91.0%	(69.4%)
Planning and Development		8 362	8 727	116	1.4%	229	2.7%	2 300	26.4%	2 645	30.3%	1 463	32.7%	57.2%
Road Transport		134 831	164 931	31 240	23.2%	40 251	29.9%	22 603	13.7%	94 094	57.1%	79 889	92.3%	(71.7%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		6 470	5 888	673	10.4%	2 287	35.4%	1 415	24.0%	4 376	74.3%	3 987	105.4%	(64.5%)
Energy sources		5 600	4 958	673	12.0%	2 287	40.8%	1 169	23.6%	4 130	83.3%	3 987	107.4%	(70.7%)
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		870	930	-	-	-	-	246	26.4%	246	26.4%	-	70.2%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		691 913	818 498	333 126	48.1%	391 315	56.6%	287 476	35.1%	1 011 917	123.6%	855 300	127.0%	(66.4%)
Property rates		102 000	102 000	-	-	3 410	3.3%	850	.8%	4 259	4.2%	41 887	51.7%	(98.0%)

Service charges	21 250	21 250	-	-	17	.1%	169	.8%	186	.9%	6 629	39.1%	(97.4%)
Other revenue	100 634	194 204	159 021	158.0%	224 656	223.2%	143 728	74.0%	527 405	271.6%	85 229	98.8%	68.6%
Transfers and Subsidies - Operational	349 643	351 607	149 060	42.6%	119 784	34.3%	93 724	26.7%	362 568	103.1%	689 227	195.4%	(86.4%)
Transfers and Subsidies - Capital	83 086	114 137	24 863	29.9%	41 202	49.6%	47 098	41.3%	113 163	99.1%	32 299	31.8%	45.8%
Interest	35 300	35 300	183	.5%	2 247	6.4%	1 906	5.4%	4 335	12.3%	28	.1%	6 600.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(477 398)	(479 188)	(151 122)	31.7%	(174 463)	36.5%	(152 327)	31.8%	(477 913)	99.7%	(72 330)	50.2%	110.6%
Suppliers and employees	(463 963)	(464 326)	(151 122)	32.6%	(174 463)	37.6%	(152 327)	32.8%	(477 913)	102.9%	(72 330)	50.2%	110.6%
Finance charges	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(13 335)	(14 763)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	214 514	339 309	182 004	84.8%	216 852	101.1%	135 149	39.8%	534 004	157.4%	782 969	270.6%	(82.7%)
Cash Flow from Investing Activities													
Receipts	1 500	2 052	-	-	96	6.4%	-	-	96	4.7%	12	2.5%	(100.0%)
Proceeds on disposal of PPE	1 500	2 052	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	96	-	-	-	96	-	12	(75.0%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(252 619)	(292 089)	(50 071)	19.8%	(71 660)	28.4%	(48 962)	16.8%	(170 692)	58.4%	(7 079)	4.3%	591.7%
Capital assets	(252 619)	(292 089)	(50 071)	19.8%	(71 660)	28.4%	(48 962)	16.8%	(170 692)	58.4%	(7 079)	4.3%	591.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(251 119)	(290 037)	(50 071)	19.9%	(71 564)	28.5%	(48 962)	16.9%	(170 597)	58.8%	(7 067)	4.4%	592.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(890)	17	-	(252)	-	(6)	.6%	(240)	27.0%	-	-	(100.0%)
Repayment of borrowing	-	(890)	17	-	(252)	-	(6)	.6%	(240)	27.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(890)	17	-	(252)	-	(6)	.6%	(240)	27.0%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(36 604)	48 362	131 950	(360.5%)	145 035	(396.2%)	86 181	178.1%	363 167	750.6%	775 902	(930.0%)	(88.9%)
Cash/cash equivalents at the year begin:	107 025	107 025	-	-	265 197	247.8%	410 233	383.3%	-	-	(153 917)	-	(366.5%)
Cash/cash equivalents at the year end:	70 421	155 408	265 197	376.6%	410 233	582.5%	496 414	319.4%	496 414	319.4%	621 985	478.4%	(20.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 757	4.6%	3 730	1.8%	3 556	1.7%	195 246	92.0%	212 289	69.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 470	6.1%	1 908	2.6%	1 885	2.6%	65 205	88.8%	73 468	24.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	498	7.1%	203	2.9%	198	2.8%	6 092	87.1%	6 991	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	576	4.9%	278	2.4%	275	2.3%	10 609	90.4%	11 737	3.9%	-	-	-	-
Total By Income Source	15 301	5.0%	6 118	2.0%	5 913	1.9%	277 153	91.0%	304 486	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 278	3.8%	627	1.9%	624	1.9%	31 069	92.5%	33 599	11.0%	-	-	-	-
Commercial	1 468	4.6%	687	2.2%	612	1.9%	29 046	91.3%	31 813	10.4%	-	-	-	-
Households	10 919	5.1%	4 043	1.9%	3 994	1.9%	195 467	91.2%	214 423	70.4%	-	-	-	-
Other	1 636	6.6%	761	3.1%	683	2.8%	21 570	87.5%	24 651	8.1%	-	-	-	-
Total By Customer Group	15 301	5.0%	6 118	2.0%	5 913	1.9%	277 153	91.0%	304 486	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 481	100.0%	-	-	-	-	-	-	10 481	57.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 724	100.0%	-	-	-	-	-	-	7 724	42.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	18 205	100.0%	-	-	-	-	-	-	18 205	100.0%

Contact Details

Municipal Manager	Mr Silumko Mahlasela	047 050 1101
Chief Financial Officer	Mr Mzusekho Matomane	047 050 1200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	152 330	152 994	44 112	29.0%	38 478	25.3%	34 620	22.6%	117 210	76.6%	33 646	74.3%	2.9%
Exchange Revenue													
Service charges - Electricity	13 830	15 240	4 133	29.9%	4 204	30.4%	3 943	25.9%	12 280	80.6%	4 014	112.8%	(1.8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 061	5 061	1 488	36.7%	1 497	36.9%	1 448	28.6%	4 434	87.6%	993	34.3%	45.8%
Sale of Goods and Rendering of Services	1 185	1 095	205	17.3%	148	12.5%	283	25.9%	636	58.1%	383	89.3%	(26.1%)
Agency services	705	705	-	-	224	31.8%	-	-	224	31.8%	(76)	40.1%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 126	1 126	334	29.7%	369	32.8%	401	35.7%	1 104	98.1%	270	41.8%	48.8%
Interest earned from Current and Non Current Assets	6 733	6 733	1 109	16.5%	1 672	24.8%	1 625	24.1%	4 407	65.4%	1 783	61.4%	(8.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	214	214	40	18.6%	56	26.2%	53	24.6%	149	69.4%	72	87.6%	(26.4%)
Licences or permits	2 906	2 750	250	8.6%	250	8.6%	289	10.5%	790	28.7%	274	77.6%	5.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	53	53	810	1 527.9%	14	26.9%	124	234.1%	948	1 788.8%	13	23.0%	868.6%
Non-Exchange Revenue													
Property rates	54 888	53 388	10 035	18.3%	8 668	15.8%	10 600	19.9%	29 303	54.9%	9 298	54.9%	14.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	200	200	69	34.3%	129	64.3%	177	88.5%	374	187.1%	165	53.6%	7.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	60 753	60 753	24 659	40.6%	20 462	33.7%	14 840	24.4%	59 961	98.7%	15 384	99.8%	(3.5%)
Interest Receivables	5 676	5 676	980	17.3%	784	13.8%	837	14.7%	2 600	45.8%	1 074	46.5%	(22.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	132 968	133 835	32 716	24.6%	28 955	21.8%	27 276	20.4%	88 946	66.5%	26 523	67.7%	2.8%
Employee related costs	55 678	57 181	14 076	25.3%	14 678	26.4%	15 080	26.4%	43 835	76.7%	13 494	71.5%	11.8%
Remuneration of councillors	5 738	6 057	1 447	25.2%	1 447	25.2%	1 585	26.2%	4 479	73.9%	1 412	74.4%	12.2%
Bulk purchases - electricity	15 497	17 647	5 586	36.0%	3 962	25.6%	3 844	21.8%	13 393	75.9%	2 111	63.5%	82.1%
Inventory consumed	1 059	1 882	35	3.3%	884	83.5%	282	15.0%	1 201	63.8%	230	20.2%	22.5%
Debt impairment	5 000	1 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 848	15 810	5 007	24.0%	-	-	-	-	5 007	31.7%	4 740	83.3%	(100.0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 393	9 167	1 772	21.1%	1 939	23.1%	2 889	31.5%	6 600	72.0%	1 284	57.4%	125.1%
Transfers and subsidies	450	800	-	-	-	-	63	7.9%	63	7.9%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	20 306	23 792	4 793	23.6%	6 045	29.8%	3 532	14.8%	14 369	60.4%	3 252	60.8%	8.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	19 362	19 159	11 396		9 524		7 344		28 264		7 123		
Transfers and subsidies - capital (monetary allocations)	39 267	58 267	18 623	47.4%	6 597	16.8%	2 430	4.2%	27 650	47.5%	3 659	38.3%	(33.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 629	77 426	30 019		16 120		9 774		55 914		10 782		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 629	77 426	30 019		16 120		9 774		55 914		10 782		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 629	77 426	30 019		16 120		9 774		55 914		10 782		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 629	77 426	30 019		16 120		9 774		55 914		10 782		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	45 277	64 470	14 222	31.4%	11 691	25.8%	3 491	5.4%	29 404	45.6%	3 957	40.7%	(11.8%)
National Government	24 890	50 107	13 449	54.0%	6 581	26.4%	1 497	3.0%	21 527	43.0%	3 037	54.8%	(50.7%)
Provincial Government	8 696	100	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	0	-	-	-	-	-	-	-	-	262	13.7%	(100.0%)
Transfers recognised - capital	33 585	50 207	13 449	40.0%	6 581	19.6%	1 497	3.0%	21 527	42.9%	3 299	37.2%	(54.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 691	14 263	773	6.6%	5 110	43.7%	1 994	14.0%	7 877	55.2%	658	54.6%	203.0%
Capital Expenditure Functional	45 277	64 470	14 222	31.4%	11 691	25.8%	3 491	5.4%	29 404	45.6%	3 957	40.5%	(11.8%)
Municipal governance and administration	1 198	1 698	113	9.4%	460	38.4%	114	6.7%	687	40.5%	319	42.2%	(64.1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 198	1 698	113	9.4%	460	38.4%	114	6.7%	687	40.5%	319	43.2%	(64.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	543	450	-	-	-	-	494	109.8%	494	109.8%	-	76.8%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	543	450	-	-	-	-	494	109.8%	494	109.8%	-	76.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 377	40 504	11 312	34.9%	6 836	21.1%	2 338	5.8%	20 487	50.6%	3 378	40.3%	(30.8%)
Planning and Development	1 102	1 403	-	-	582	52.8%	-	-	582	41.5%	-	25.8%	-
Road Transport	31 275	39 101	11 312	36.2%	6 255	20.0%	2 338	6.0%	19 905	50.9%	3 378	40.5%	(30.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 158	21 818	2 798	25.1%	4 395	39.4%	544	2.5%	7 736	35.5%	260	18.5%	109.4%
Energy sources	8 888	18 383	2 283	25.7%	2 841	32.0%	544	3.0%	5 668	30.8%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 271	3 435	515	22.7%	1 554	68.4%	-	-	2 069	60.2%	260	18.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	184 824	184 824	49 170	26.6%	34 153	18.5%	56 144	30.4%	139 467	75.5%	105 717	65.3%	(46.9%)
Property rates	41 166	41 166	180	.4%	158	.4%	201	.5%	539	1.3%	49 684	136.6%	(99.6%)

Service charges	18 938	18 938	2 459	13.0%	2 257	11.9%	2 267	12.0%	6 984	36.9%	56 034	388.0%	(96.0%)
Other revenue	18 724	18 724	5 266	28.1%	5 073	27.1%	3 819	20.4%	14 159	75.6%	-	-	(100.0%)
Transfers and Subsidies - Operational	59 996	59 996	37 975	63.3%	25 932	43.2%	17 567	29.3%	81 473	135.8%	-	-	(100.0%)
Transfers and Subsidies - Capital	39 267	39 267	3 290	8.4%	732	1.9%	32 290	82.2%	36 312	92.5%	-	-	(100.0%)
Interest	6 733	6 733	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(115 915)	(115 915)	(48 663)	42.0%	(46 474)	40.1%	(50 050)	43.2%	(145 188)	125.3%	(24 369)	89.9%	105.4%
Suppliers and employees	(115 915)	(115 915)	(48 663)	42.0%	(46 474)	40.1%	(50 050)	43.2%	(145 188)	125.3%	(24 369)	90.2%	105.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Operating Activities	68 909	68 909	506	.7%	(12 321)	(17.9%)	6 094	8.8%	(5 721)	(8.3%)	81 348	50.3%	(92.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 068)	(52 068)	(18 187)	34.9%	(15 088)	29.0%	(4 496)	8.6%	(37 772)	72.5%	(665)	13.0%	575.9%
Capital assets	(52 068)	(52 068)	(18 187)	34.9%	(15 088)	29.0%	(4 496)	8.6%	(37 772)	72.5%	(665)	13.0%	575.9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Investing Activities	(52 068)	(52 068)	(18 187)	34.9%	(15 088)	29.0%	(4 496)	8.6%	(37 772)	72.5%	(665)	13.6%	575.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	16 840	16 840	(17 681)	(105.0%)	(27 409)	(162.8%)	1 597	9.5%	(43 493)	(258.3%)	80 683	95.2%	(98.0%)
Cash/cash equivalents at the year begin:	47 444	47 444	-	-	(17 681)	(37.3%)	(45 090)	(95.0%)	-	-	(26 639)	-	69.3%
Cash/cash equivalents at the year end:	64 284	64 284	(17 681)	(27.5%)	(45 090)	(70.1%)	(43 493)	(67.7%)	(43 493)	(67.7%)	54 044	95.2%	(180.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 559	14.4%	588	5.4%	529	4.9%	8 115	75.2%	10 791	12.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 630	9.5%	2 014	2.9%	1 733	2.5%	59 749	85.2%	70 126	78.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	875	10.0%	278	3.2%	252	2.9%	7 377	84.0%	8 782	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	100.0%	-	-	-	-	-	-	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	38.5%	-	-	1	14.9%	4	46.6%	9	-	-	-	-	-
Total By Income Source	9 079	10.1%	2 879	3.2%	2 516	2.8%	75 246	83.9%	89 719	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 305	8.4%	610	3.9%	570	3.7%	12 979	83.9%	15 464	17.2%	-	-	-	-
Commercial	872	17.2%	187	3.7%	139	2.7%	3 857	76.3%	5 055	5.6%	-	-	-	-
Households	6 781	9.9%	2 049	3.0%	1 779	2.6%	57 960	84.5%	68 569	76.4%	-	-	-	-
Other	120	19.0%	33	5.3%	28	4.5%	449	71.2%	631	7%	-	-	-	-
Total By Customer Group	9 079	10.1%	2 879	3.2%	2 516	2.8%	75 246	83.9%	89 719	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 444	91.0%	-	-	-	-	143	9.0%	1 587	8.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 410	13.4%	133	1.3%	-	-	9 008	85.4%	10 551	56.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	25	.4%	-	-	6 491	99.6%	6 517	34.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 854	15.3%	158	.8%	-	-	15 643	83.9%	18 655	100.0%

Contact Details

Municipal Manager	Mr Lawrence Mambila	043 831 5700
Chief Financial Officer	Mr Ayanda Lwana	043 831 5700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	322 008	325 101	87 701	27.2%	97 782	30.4%	74 915	23.0%	260 398	80.1%	62 021	96.6%	20.8%
Exchange Revenue													
Service charges - Electricity	72 499	81 045	15 852	21.9%	15 264	21.1%	13 772	17.0%	44 888	55.4%	10 052	130.2%	37.0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 362	9 334	2 015	14.0%	2 195	15.3%	2 119	22.7%	6 330	67.8%	2 921	65.4%	(27.5%)
Sale of Goods and Rendering of Services	7 363	2 575	217	3.0%	103	1.4%	277	10.8%	597	23.2%	1 534	70.4%	(81.9%)
Agency services	2 005	1 493	279	13.9%	218	10.9%	174	11.7%	671	44.9%	384	36.9%	(54.6%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 566	10 444	884	10.3%	2 611	30.5%	2 720	26.0%	6 215	59.5%	2 450	76.0%	11.0%
Interest earned from Current and Non Current Assets	4 063	4 063	-	-	-	-	1 395	34.3%	1 395	34.3%	-	27.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	209	221	44	21.1%	63	30.2%	85	38.3%	192	86.8%	218	146.1%	(61.1%)
Licences or permits	3 845	2 217	530	13.8%	464	12.1%	153	6.9%	1 147	51.7%	1 029	56.4%	(85.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	891	4 869	0	-	0	-	136	2.8%	137	2.8%	0	85.6%	29 493.3%
Non-Exchange Revenue													
Property rates	28 350	28 079	5 007	17.7%	5 363	18.9%	5 632	20.1%	16 003	57.0%	5 367	61.5%	4.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18	120	16	90.4%	100	555.5%	(45)	(37.5%)	71	59.1%	4	38.9%	(1 117.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	145 328	145 328	62 115	42.7%	47 004	32.3%	35 551	24.5%	144 670	99.5%	36 018	98.3%	(1.3%)
Interest Receivables	7 955	8 757	740	9.3%	2 119	26.6%	2 248	25.7%	5 107	58.3%	2 042	69.8%	10.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	26 554	26 554	-	-	22 278	83.9%	10 698	40.3%	32 976	124.2%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	290 497	291 552	38 753	13.3%	82 554	28.4%	80 893	27.7%	202 200	69.4%	9 691	34.7%	734.7%
Employee related costs	126 195	127 275	31 735	25.1%	31 909	25.3%	30 777	24.2%	94 421	74.2%	29 962	66.5%	2.7%
Remuneration of councillors	15 692	15 692	3 467	22.1%	3 447	22.0%	3 821	24.3%	10 735	68.4%	3 598	62.6%	6.2%
Bulk purchases - electricity	65 349	65 349	(27 120)	(41.5%)	64 514	98.7%	11 481	17.6%	48 875	74.8%	(28 893)	(16.4%)	(139.7%)
Inventory consumed	324	17	7	2.1%	107	32.9%	112	656.5%	225	1 322.7%	46	42.1%	145.3%
Debt impairment	20 385	20 385	22 275	109.3%	(22 275)	(109.3%)	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	23 217	23 217	-	-	-	-	17 007	73.3%	17 007	73.3%	-	-	(100.0%)
Interest/Dividends and Rent on Land	2 000	1 500	(195)	(9.8%)	(4 157)	(207.8%)	11 768	784.5%	7 416	494.4%	711	(49.9%)	1 554.2%
Contracted services	13 003	13 375	4 672	35.9%	5 442	41.9%	2 706	20.2%	12 820	95.8%	2 014	58.6%	34.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	24 330	24 741	3 912	16.1%	3 568	14.7%	3 222	13.0%	10 702	43.3%	2 253	30.2%	43.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1	1	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 511	33 549	48 948		15 228		(5 978)		58 198		52 329		
Transfers and subsidies - capital (monetary allocations)	89 322	90 299	9 847	11.0%	14 591	16.3%	35 269	39.1%	59 707	66.1%	17 224	43.1%	104.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 833	123 848	58 795		29 819		29 291		117 905		69 554		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120 833	123 848	58 795		29 819		29 291		117 905		69 554		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 833	123 848	58 795		29 819		29 291		117 905		69 554		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 833	123 848	58 795		29 819		29 291		117 905		69 554		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	92 122	93 734	11 138	12.1%	23 762	25.8%	17 556	18.7%	52 457	56.0%	10 994	(498.4%)	59.7%
National Government	74 322	74 839	9 588	12.9%	23 447	31.5%	16 832	22.5%	49 868	66.6%	8 841	(860.5%)	90.4%
Provincial Government	15 000	15 400	474	3.2%	-	-	181	1.2%	655	4.3%	768	3.3%	(76.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	89 322	90 239	10 062	11.3%	23 447	26.2%	17 013	18.9%	50 522	56.0%	9 609	(465.4%)	77.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 800	3 495	1 076	38.4%	316	11.3%	543	15.5%	1 934	55.4%	1 385	(1 355.4%)	(60.8%)
Capital Expenditure Functional	92 122	93 734	11 138	12.1%	23 762	25.8%	17 556	18.7%	52 457	56.0%	10 994	(498.4%)	59.7%
Municipal governance and administration	2 800	3 495	1 076	38.4%	316	11.3%	543	15.5%	1 934	55.4%	1 187	(2 892.8%)	(54.2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	614	165.4%	(100.0%)
Finance and administration	2 800	3 495	1 076	38.4%	316	11.3%	543	15.5%	1 934	55.4%	573	(4 514.8%)	(5.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 382	66 382	9 588	14.4%	17 049	25.7%	12 748	19.2%	39 386	59.3%	8 307	(371.3%)	53.5%
Planning and Development	37 737	37 737	9 276	24.6%	11 192	29.7%	5 590	14.8%	26 058	69.1%	8 204	(173.6%)	(31.9%)
Road Transport	28 645	28 645	313	1.1%	5 857	20.4%	7 159	25.0%	13 328	46.5%	103	(495.6%)	6 879.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	22 940	23 858	474	2.1%	6 398	27.9%	4 265	17.9%	11 136	46.7%	1 500	(668.8%)	184.3%
Energy sources	22 940	23 458	392	1.7%	6 398	27.9%	4 265	18.2%	11 055	47.1%	957	(879.3%)	345.6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	400	82	-	-	-	-	-	82	20.4%	543	(351.0%)	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		361 751	369 169	106 007	29.3%	107 312	29.7%	122 191	33.1%	335 510	90.9%	21 756	4.3%	461.6%
Property rates		31 710	31 708	3 809	12.0%	3 597	11.3%	4 118	13.0%	11 523	36.3%	3 032	37.5%	35.8%

Service charges	76 998	90 379	23 837	31.0%	26 837	34.9%	49 165	54.4%	99 839	110.5%	10 363	46.0%	374.4%
Other revenue	14 330	7 392	3 320	23.2%	3 170	22.1%	2 607	35.3%	9 096	123.1%	3 571	76.2%	(27.0%)
Transfers and Subsidies - Operational	145 328	145 328	53 300	36.7%	46 650	32.1%	35 564	24.5%	135 514	93.2%	-	(41.8%)	(100.0%)
Transfers and Subsidies - Capital	89 322	90 299	18 641	20.9%	20 750	23.2%	23 302	25.8%	62 693	69.4%	-	7.7%	(100.0%)
Interest	4 063	4 063	3 101	76.3%	6 308	155.2%	7 436	183.0%	16 845	414.6%	4 789	344.9%	55.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(261 511)	(262 187)	-	-	-	-	-	-	-	-	-	(4.1%)	-
Suppliers and employees	(259 511)	(260 687)	-	-	-	-	-	-	-	-	-	(4.1%)	-
Finance charges	(2 000)	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	100 240	106 982	106 007	105.8%	107 312	107.1%	122 191	114.2%	335 510	313.6%	21 756	20.0%	461.6%
Cash Flow from Investing Activities													
Receipts	-	1 500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	1 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(99 874)	(102 928)	-	-	-	-	(88)	.1%	(88)	.1%	-	-	(100.0%)
Capital assets	(99 874)	(102 928)	-	-	-	-	(88)	.1%	(88)	.1%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(99 874)	(101 428)	-	-	-	-	(88)	.1%	(88)	.1%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	366	5 554	106 007	28 953.9%	107 312	29 310.2%	122 103	2 198.4%	335 422	6 039.0%	21 756	(3 984.5%)	461.2%
Cash/cash equivalents at the year begin:	30 825	30 825	-	-	106 007	343.9%	213 319	692.0%	-	-	27 014	132.4%	689.7%
Cash/cash equivalents at the year end:	31 191	36 379	106 007	339.9%	213 319	683.9%	335 422	922.0%	335 422	922.0%	48 770	325.1%	587.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 016	12.1%	3 150	9.5%	1 012	3.1%	25 004	75.4%	33 163	111.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 759	2.2%	2 428	3.0%	1 030	1.3%	76 565	93.6%	81 783	29.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 203	1.7%	1 984	2.9%	955	1.4%	64 889	94.0%	69 031	24.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	3.7%	34	5.2%	12	1.9%	573	89.2%	643	2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 672	2.1%	3 275	4.2%	1 605	2.1%	71 626	91.6%	78 178	27.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	-	(17)	(.1%)	(8)	-	18 240	100.1%	18 224	6.5%	-	-	-	-
Total By Income Source	8 682	3.1%	10 855	3.9%	4 606	1.6%	256 898	91.4%	281 041	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 750	2.7%	3 503	5.3%	1 555	2.4%	58 671	89.6%	65 479	23.3%	-	-	-	-
Commercial	3 794	10.7%	1 885	5.3%	525	1.5%	29 384	82.6%	35 588	12.7%	-	-	-	-
Households	3 060	1.7%	5 374	3.0%	2 491	1.4%	166 966	93.9%	177 892	63.3%	-	-	-	-
Other	78	3.7%	94	4.5%	35	1.7%	1 875	90.1%	2 082	7%	-	-	-	-
Total By Customer Group	8 682	3.1%	10 855	3.9%	4 606	1.6%	256 898	91.4%	281 041	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 012	8.4%	95	.2%	25	-	54 612	91.4%	59 744	54.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 271	5.5%	1 913	8.3%	(354)	(1.5%)	20 164	87.7%	22 993	21.1%
Auditor-General	50	100.0%	-	-	-	-	-	-	50	-
Other	6 212	23.6%	1 795	6.8%	-	-	18 338	69.6%	26 344	24.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 545	11.5%	3 802	3.5%	(329)	(.3%)	93 113	85.3%	109 131	100.0%

Contact Details

Municipal Manager	Dr Zamuxolo Shasha	043 683 5000
Chief Financial Officer	Dr Zamuxolo Shasha	043 683 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	213 773	243 973	72 292	33.8%	48 758	22.8%	38 611	15.8%	159 661	65.4%	39 514	83.0%	(2.3%)	
Exchange Revenue														
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	1 731	2 020	639	36.9%	468	27.1%	470	23.3%	1 577	78.1%	447	90.7%	5.1%	
Sale of Goods and Rendering of Services	5 186	4 897	11	2%	8	2%	9	2%	28	6%	12	7%	(31.0%)	
Agency services	636	636	126	19.9%	104	16.3%	102	16.0%	332	52.2%	124	57.6%	(18.0%)	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	533	81	-	85	-	86	16.1%	252	47.4%	-	-	(100.0%)	
Interest earned from Current and Non Current Assets	7 223	7 223	889	12.3%	580	8.0%	748	10.3%	2 217	30.7%	1 030	67.1%	(27.4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	902	1 302	142	15.7%	126	14.0%	128	9.9%	396	30.4%	114	44.0%	12.1%	
Licences or permits	2 810	2 410	608	21.6%	665	23.7%	724	30.0%	1 997	82.9%	540	58.6%	34.0%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	58	58	41	70.8%	113	194.9%	62	107.7%	216	373.5%	575	1 312.9%	(89.2%)	
Non-Exchange Revenue														
Property rates	46 639	46 639	17 959	38.5%	14 57	3.1%	1 482	3.2%	20 897	44.8%	1 385	47.9%	7.0%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	715	715	104	14.5%	294	41.2%	71	9.9%	469	65.6%	124	58.6%	(43.1%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	141 895	172 095	50 751	35.8%	43 844	30.9%	33 822	19.7%	128 417	74.6%	34 166	99.1%	(1.0%)	
Interest Receivables	5 977	5 445	942	15.8%	1 013	17.0%	909	16.7%	2 864	52.6%	996	56.3%	(8.7%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	212 532	249 820	51 477	24.2%	57 185	26.9%	51 082	20.4%	159 744	63.9%	48 025	77.4%	6.4%	
Employee related costs	100 012	103 917	24 379	24.4%	25 020	25.0%	24 994	24.1%	74 393	71.6%	23 417	75.1%	6.7%	
Remuneration of councillors	11 356	11 356	2 443	21.5%	2 442	21.5%	2 443	21.5%	7 327	64.5%	2 560	64.3%	(4.6%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	-	-	-	-	-	-	-	-	-	-	26	-	(100.0%)	
Debt impairment	1 081	1 081	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	18 219	20 492	5 066	27.8%	3 417	18.8%	5 109	24.9%	13 592	66.3%	4 703	79.7%	8.6%	
Interest,Dividends and Rent on Land	568	500	-	-	-	-	-	-	-	-	-	3%	-	
Contracted services	52 312	78 409	12 206	23.3%	15 621	29.9%	13 016	16.6%	40 843	52.1%	10 340	83.9%	25.9%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	196	4 880	154	78.9%	4 090	2 090.8%	-	-	4 244	87.0%	21	20.4%	(100.0%)	
Operational Cost and Other Cost	28 789	29 184	7 228	25.1%	6 596	22.9%	5 521	18.9%	19 345	66.3%	6 958	83.9%	(20.7%)	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1 241	(5 847)	20 816		(8 428)		(12 470)		(82)		(8 510)			
Transfers and subsidies - capital (monetary allocations)	48 670	48 670	15 839	32.5%	15 404	31.7%	19 576	40.2%	50 820	104.4%	5 669	69.5%	245.3%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	49 911	42 823	36 655		6 977		7 106		50 738		(2 842)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	49 911	42 823	36 655		6 977		7 106		50 738		(2 842)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	49 911	42 823	36 655		6 977		7 106		50 738		(2 842)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	49 911	42 823	36 655		6 977		7 106		50 738		(2 842)			

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		49 637	46 401	12 704	25.6%	10 806	21.8%	11 241	24.2%	34 751	74.9%	8 653	1 956.8%	29.9%
National Government		31 178	31 017	10 127	32.5%	9 949	31.9%	7 412	23.9%	27 488	88.6%	6 512	176.9%	13.8%
Provincial Government		8 696	8 696	919	10.6%	-	-	2 652	30.5%	3 571	41.1%	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		39 874	39 713	11 046	27.7%	9 949	25.0%	10 063	25.3%	31 058	78.2%	6 512	160.2%	54.5%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		9 763	6 688	1 658	17.0%	857	8.8%	1 178	17.6%	3 693	55.2%	2 141	8 239.9%	(45.0%)
Capital Expenditure Functional		49 637	46 401	12 704	25.6%	10 806	21.8%	11 241	24.2%	34 751	74.9%	8 653	1 787.7%	29.9%
Municipal governance and administration		12 670	9 681	919	7.3%	-	-	3 304	34.1%	4 223	43.6%	179	10 582.9%	1 745.9%
Executive and Council		1 304	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		11 365	9 681	919	8.1%	-	-	3 304	34.1%	4 223	43.6%	179	10 582.5%	1 745.9%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		15 124	13 888	2 868	19.0%	5 175	34.2%	4 813	34.7%	12 856	92.6%	3 081	240.5%	56.2%
Community and Social Services		6 428	5 193	438	6.8%	769	12.0%	3 549	68.3%	4 756	91.6%	708	187.3%	401.4%
Sport And Recreation		8 696	8 696	2 430	27.9%	4 405	50.7%	1 265	14.5%	8 100	93.2%	2 373	282.4%	(46.7%)
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		17 188	18 272	5 838	34.0%	5 597	32.6%	2 584	14.1%	14 020	76.7%	2 555	131.2%	1.2%
Planning and Development		9 042	9 217	3 238	35.8%	2 887	31.9%	352	3.8%	6 477	70.3%	2 667	114.9%	(86.8%)
Road Transport		8 147	9 054	2 600	31.9%	2 710	33.3%	2 232	24.7%	7 542	83.3%	(113)	148.1%	(2 080.7%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		4 656	4 560	3 078	66.1%	34	.7%	540	11.8%	3 652	80.1%	2 839	135.6%	(81.0%)
Energy sources		4 228	4 263	3 078	72.8%	34	.8%	540	12.7%	3 652	85.7%	2 813	175.0%	(80.8%)
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		428	297	-	-	-	-	-	-	-	-	26	34.6%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	243 845	274 532	54 351	22.3%	21 135	8.7%	74 341	27.1%	149 827	54.6%	21 589	(12.0%)	244.4%
Property rates	38 478	38 478	11 750	30.5%	2 587	6.7%	3 153	8.2%	17 491	45.5%	3 361	50.9%	(6.2%)

Service charges	1 593	2 020	534	33.5%	516	32.4%	418	20.7%	1 468	72.7%	342	96.2%	22.4%
Other revenue	5 985	6 045	1 161	19.4%	1 456	24.3%	1 210	20.0%	3 827	63.3%	1 622	68.0%	(25.4%)
Transfers and Subsidies - Operational	141 895	172 095	13 514	9.5%	5 925	4.2%	53 030	30.8%	72 469	42.1%	8 062	(3.5%)	557.8%
Transfers and Subsidies - Capital	48 670	48 670	25 305	52.0%	8 954	18.4%	14 139	29.1%	48 398	99.4%	6 071	(157.7%)	132.9%
Interest	7 223	7 223	2 087	28.9%	1 697	23.5%	2 390	33.1%	6 174	85.5%	2 130	121.2%	12.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(201 184)	(234 601)	(67 352)	33.5%	(76 922)	38.2%	(55 099)	23.5%	(199 373)	85.0%	(42 722)	460.7%	29.0%
Suppliers and employees	(200 616)	(234 101)	(67 352)	33.6%	(76 922)	38.3%	(55 099)	23.5%	(199 373)	85.2%	(42 722)	461.8%	29.0%
Finance charges	(568)	(500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	42 661	39 931	(13 001)	(30.5%)	(55 787)	(130.8%)	19 243	48.2%	(49 546)	(124.1%)	(21 134)	(7 293.7%)	(191.1%)
Cash Flow from Investing Activities													
Receipts	5 339	4 354	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 339	4 354	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 083)	(53 361)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(57 083)	(53 361)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(51 744)	(49 007)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 083)	(9 076)	(13 001)	143.1%	(55 787)	614.2%	19 243	(212.0%)	(49 546)	545.9%	(21 134)	4 664.3%	(191.1%)
Cash/cash equivalents at the year begin:	11 960	14 000	-	-	(13 001)	(108.7%)	(68 788)	(491.3%)	-	-	(993 885)	100.1%	(93.1%)
Cash/cash equivalents at the year end:	2 877	4 924	(13 001)	(451.9%)	(68 788)	(2 391.2%)	(28 034)	(569.4%)	(28 034)	(569.4%)	(1 015 019)	(3 508.3%)	(97.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	461	2.8%	439	2.7%	161	1.1%	15 160	93.3%	16 242	42.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	167	6.3%	178	6.7%	59	2.2%	2 246	84.8%	2 649	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	16.5%	21	7.2%	9	3.1%	212	73.2%	290	8%	-	-	-	-
Interest on Arrear Debtor Accounts	353	1.9%	699	3.7%	357	1.9%	17 489	92.5%	18 898	49.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(36)	18.6%	(11)	5.8%	(29)	14.9%	(116)	60.7%	(192)	(.5%)	-	-	-	-
Total By Income Source	993	2.6%	1 326	3.5%	577	1.5%	34 990	92.4%	37 886	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	122	1.5%	206	2.6%	108	1.4%	7 429	94.5%	7 864	20.8%	-	-	-	-
Commercial	311	5.3%	311	5.3%	123	2.1%	5 099	87.2%	5 844	15.4%	-	-	-	-
Households	367	2.9%	538	4.0%	224	1.7%	12 161	91.4%	13 310	35.1%	-	-	-	-
Other	174	1.6%	271	2.5%	123	1.1%	10 301	94.8%	10 868	28.7%	-	-	-	-
Total By Customer Group	993	2.6%	1 326	3.5%	577	1.5%	34 990	92.4%	37 886	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 708	100.0%	27	.1%	(27)	(.7%)	-	-	3 708	55.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 925	99.6%	12	.4%	-	-	-	-	2 937	44.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 632	99.8%	39	.6%	(27)	(.4%)	-	-	6 645	100.0%

Contact Details

Municipal Manager	Mr Ndoda Mgengo	040 673 3095
Chief Financial Officer	Mr Tinashe Fundira	040 673 3095

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: RAYMOND MHLABA (EC129)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	511 667	580 216	212 711	41.6%	247 365	48.3%	189 936	32.7%	650 012	112.0%	116 755	75.6%	62.7%
Exchange Revenue													
Service charges - Electricity	90 391	105 747	18 865	20.9%	111 088	122.9%	89 153	84.3%	219 107	207.2%	17 500	40.7%	409.5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	36 660	28 200	10 681	29.1%	9 908	27.0%	9 716	34.5%	30 305	107.5%	10 089	73.4%	(3.7%)
Sale of Goods and Rendering of Services	749	521	99	13.2%	138	18.5%	111	21.4%	349	67.0%	94	44.3%	19.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 911	42 601	7 918	23.3%	8 939	26.4%	8 503	20.0%	25 360	59.5%	8 159	76.0%	4.2%
Interest earned from Current and Non Current Assets	4 129	2 000	622	15.1%	439	10.6%	184	9.2%	1 244	62.2%	425	31.7%	(56.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	915	1 170	257	28.0%	252	27.5%	250	21.4%	758	64.8%	248	74.6%	.8%
Licences or permits	9 191	8 000	3 307	36.0%	(472)	(5.1%)	2 747	34.3%	5 582	69.8%	84	46.7%	3 184.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 407	1 424	203	3.8%	102	1.9%	161	11.3%	466	32.8%	293	17.0%	(44.9%)
Non-Exchange Revenue													
Property rates	74 569	115 061	63 718	85.4%	27 276	36.6%	10 485	9.1%	101 480	88.2%	11 332	78.4%	(7.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	220	666	132	60.1%	171	77.9%	156	23.4%	459	68.9%	40	42.2%	289.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	233 154	233 154	95 736	41.1%	80 122	34.4%	57 368	24.6%	233 225	100.0%	58 055	88.7%	(1.2%)
Interest Receivables	22 371	41 671	11 173	49.9%	9 402	42.0%	11 101	26.6%	31 676	76.0%	10 437	74.8%	6.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	503 020	553 203	118 531	23.6%	118 077	23.5%	132 411	23.9%	369 019	66.7%	449 924	155.5%	(70.6%)
Employee related costs	229 914	231 433	56 274	24.5%	56 397	24.5%	58 477	25.3%	171 149	74.0%	54 666	93.2%	7.0%
Remuneration of councillors	21 050	21 050	5 339	25.4%	5 387	25.6%	6 009	28.5%	16 734	79.5%	5 470	77.2%	9.9%
Bulk purchases - electricity	97 726	117 292	37 823	38.7%	22 461	23.0%	24 995	21.3%	85 278	72.7%	339 960	384.7%	(92.6%)
Inventory consumed	-	9	-	-	-	-	1	15.6%	1	15.6%	4	-	(67.5%)
Debt impairment	50 405	50 405	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	23 715	41 857	8 921	37.6%	10 426	44.0%	23 277	55.6%	42 625	101.8%	49 232	615.4%	(52.7%)
Interest,Dividends and Rent on Land	6 020	6 020	180	3.0%	3 519	58.5%	135	2.2%	3 834	63.7%	122	2.4%	10.6%
Contracted services	25 761	34 733	2 992	11.6%	7 930	30.8%	5 175	14.9%	16 098	46.3%	(12 160)	36.6%	(142.6%)
Transfers and subsidies	3 100	3 100	300	9.7%	400	12.9%	450	14.5%	1 150	37.1%	400	73.0%	12.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	45 328	47 305	6 701	14.8%	11 558	25.5%	13 891	29.4%	32 150	68.0%	12 230	66.0%	13.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 647	27 012	94 180		129 288		57 525		280 992		(333 169)		
Transfers and subsidies - capital (monetary allocations)	76 237	116 917	20 102	26.4%	37 097	48.7%	5 248	4.5%	62 447	53.4%	24 124	158.7%	(78.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	84 884	143 930	114 282		166 385		62 773		343 439		(309 045)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	84 884	143 930	114 282		166 385		62 773		343 439		(309 045)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	84 884	143 930	114 282		166 385		62 773		343 439		(309 045)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	84 884	143 930	114 282		166 385		62 773		343 439		(309 045)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	72 155	107 503	28 821	39.9%	18 645	25.8%	9 182	8.5%	56 648	52.7%	24 649	72.9%	(62.7%)
National Government	63 572	98 946	28 631	45.0%	18 485	29.1%	7 025	7.1%	54 142	54.7%	24 738	80.4%	(71.6%)
Provincial Government	-	35	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	63 572	98 981	28 631	45.0%	18 485	29.1%	7 025	7.1%	54 142	54.7%	24 738	80.3%	(71.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 583	8 522	190	2.2%	159	1.9%	2 157	25.3%	2 506	29.4%	(89)	(.3%)	(2 517.4%)
Capital Expenditure Functional	72 624	107 503	28 831	39.7%	19 089	26.3%	9 182	8.5%	57 102	53.1%	24 672	71.3%	(62.8%)
Municipal governance and administration	870	1 391	12	1.3%	536	61.6%	21	1.5%	568	40.8%	(66)	5.9%	(130.9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	870	1 391	12	1.3%	536	61.6%	21	1.5%	568	40.8%	(66)	5.9%	(130.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 574	5 426	-	-	68	1.2%	2 136	39.4%	2 204	40.6%	-	-	(100.0%)
Community and Social Services	43	35	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 174	1 043	-	-	68	5.8%	-	-	68	6.5%	-	-	-
Public Safety	4 357	4 348	-	-	-	-	2 136	49.1%	2 136	49.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 181	100 685	28 819	43.5%	18 485	27.9%	5 300	5.3%	52 604	52.2%	24 738	76.3%	(78.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	66 181	100 685	28 819	43.5%	18 485	27.9%	5 300	5.3%	52 604	52.2%	24 738	76.3%	(78.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	1 726	-	1 726	-	-	26.2%	(100.0%)
Energy sources	-	-	-	-	-	-	1 726	-	1 726	-	-	100.0%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		549 881	612 282	116 705	21.2%	67 507	12.3%	9 875	1.6%	194 087	31.7%	217 057	53.0%	(95.5%)
Property rates		74 569	106 962	3 300	4.4%	11 238	15.1%	4 531	4.2%	19 069	17.8%	114	4%	3 861.2%

Service charges	144 519	141 376	9 286	6.4%	6 633	4.6%	11 933	8.4%	27 852	19.7%	477	1.2%	2 401.2%
Other revenue	17 274	11 873	4 041	23.4%	238	1.4%	3 608	30.4%	7 887	66.4%	804	33.2%	348.6%
Transfers and Subsidies - Operational	260 570	301 250	23 505	9.0%	184	.1%	-	-	23 689	7.9%	166 000	63.9%	(100.0%)
Transfers and Subsidies - Capital	48 821	48 821	51 872	106.2%	-	-	(32 680)	(66.9%)	19 192	39.3%	30 560	118.2%	(206.9%)
Interest	4 129	2 000	24 701	598.3%	49 214	1 192.1%	22 482	1 124.1%	96 397	4 819.9%	19 101	2 317.0%	17.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(450 681)	(486 351)	(96 245)	21.4%	(126 690)	28.1%	(67 691)	13.9%	(290 626)	59.8%	(63 426)	67.8%	6.7%
Suppliers and employees	(444 061)	(479 731)	(96 245)	21.7%	(126 690)	28.5%	(67 691)	14.1%	(290 626)	60.6%	(63 426)	68.8%	6.7%
Finance charges	(3 520)	(3 520)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(3 100)	(3 100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	99 201	125 931	20 460	20.6%	(59 183)	(59.7%)	(57 816)	(45.9%)	(96 539)	(76.7%)	153 630	(30.3%)	(137.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 978)	(123 628)	-	-	14	-	2	-	16	-	-	-	(100.0%)
Capital assets	(82 978)	(123 628)	-	-	14	-	2	-	16	-	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(82 978)	(123 628)	-	-	14	-	2	-	16	-	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	16 222	2 303	20 460	126.1%	(59 169)	(364.7%)	(57 814)	(2 510.4%)	(96 523)	(4 191.2%)	153 630	785.7%	(137.6%)
Cash/cash equivalents at the year begin:	-	-	-	-	20 460	-	(38 709)	-	-	-	(164 414)	369.4%	(76.5%)
Cash/cash equivalents at the year end:	16 222	2 303	20 460	126.1%	(38 709)	(238.6%)	(96 523)	(4 191.2%)	(96 523)	(4 191.2%)	(10 784)	(1 788.9%)	795.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	77 531	48.6%	5 092	3.2%	3 177	2.0%	73 725	46.2%	159 525	13.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 938	.9%	6 307	1.4%	3 202	.7%	426 601	96.9%	440 049	38.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 633	1.6%	7 072	3.1%	3 454	1.5%	216 898	93.9%	231 058	20.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	2.7%	53	4.1%	26	2.1%	1 167	91.1%	1 281	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	6 672	2.0%	13 181	4.0%	6 666	2.0%	307 149	92.1%	333 669	29.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(542)	2.8%	(6 720)	34.4%	(97)	.5%	(12 156)	62.3%	(19 515)	(1.7%)	-	-	-	-
Total By Income Source	91 268	8.0%	24 986	2.2%	16 428	1.4%	1 013 384	88.4%	1 146 067	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 114	1.5%	3 906	2.8%	1 902	1.4%	130 494	94.3%	138 417	12.1%	-	-	-	-
Commercial	7 999	5.3%	4 285	2.8%	2 647	1.8%	135 536	90.1%	150 468	13.1%	-	-	-	-
Households	16 122	3.1%	14 656	2.8%	8 041	1.5%	488 029	92.6%	526 848	46.0%	-	-	-	-
Other	65 033	19.7%	2 138	.6%	3 938	1.2%	259 325	78.5%	330 334	28.8%	-	-	-	-
Total By Customer Group	91 268	8.0%	24 986	2.2%	16 428	1.4%	1 013 384	88.4%	1 146 067	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	138	7.5%	245	13.4%	(116)	(6.3%)	1 562	85.4%	1 828	.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	32 479	8.1%	1 112	.3%	2 569	.6%	367 300	91.0%	403 459	99.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	32 617	8.0%	1 356	.3%	2 453	.6%	368 862	91.0%	405 287	100.0%

Contact Details

Municipal Manager	Mrs U.T Malindi	046 645 7451
Chief Financial Officer	Mr Mveleli M Ngxowa	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	2 273 651	2 325 107	(307 861)	(13.5%)	(392 904)	(17.3%)	(461 450)	(19.8%)	(1 162 216)	(50.0%)	2 857 515	300.8%	(116.1%)

Service charges	314 768	314 768	10 718	3.4%	-	-	-	-	10 718	3.4%	172 713	79.1%	(100.0%)
Other revenue	7 744	7 744	31 619	408.3%	26 529	342.6%	30 901	399.0%	89 049	1 149.9%	(512 832)	11.0%	(106.0%)
Transfers and Subsidies - Operational	1 239 471	1 241 192	(305 626)	(24.7%)	(217 985)	(17.6%)	(382 687)	(30.8%)	(906 298)	(73.0%)	3 197 635	950.0%	(112.0%)
Transfers and Subsidies - Capital	674 705	724 440	(44 140)	(6.5%)	(195 136)	(28.9%)	(115 655)	(16.0%)	(354 930)	(49.0%)	(1)	-	8 930 772.4%
Interest	36 963	36 963	(432)	(1.2%)	(6 313)	(17.1%)	5 991	16.2%	(754)	(2.0%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 803 647)	(1 670 668)	(480 445)	26.6%	(449 466)	24.9%	(553 330)	33.1%	(1 483 241)	88.8%	(495 787)	113.3%	11.6%
Suppliers and employees	(1 786 104)	(1 654 272)	(480 445)	26.9%	(449 466)	25.2%	(553 330)	33.4%	(1 483 241)	89.7%	(495 787)	114.7%	11.6%
Finance charges	(649)	(651)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(16 895)	(15 745)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Operating Activities	470 004	654 440	(788 306)	(167.7%)	(842 370)	(179.2%)	(1 014 780)	(155.1%)	(2 645 456)	(404.2%)	2 361 728	834.2%	(143.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(603 106)	(629 103)	278 693	(46.2%)	90 863	(15.1%)	54 477	(8.7%)	424 034	(67.4%)	-	-	(100.0%)
Capital assets	(603 106)	(629 103)	278 693	(46.2%)	90 863	(15.1%)	54 477	(8.7%)	424 034	(67.4%)	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Investing Activities	(603 106)	(629 103)	278 693	(46.2%)	90 863	(15.1%)	54 477	(8.7%)	424 034	(67.4%)	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(133 102)	25 337	(509 613)	382.9%	(751 507)	564.6%	(960 303)	(3 790.2%)	(2 221 423)	(8 767.6%)	2 361 728	(3 242.0%)	(140.7%)
Cash/cash equivalents at the year begin:	227 978	184 797	-	-	(509 613)	(223.5%)	(1 261 120)	(682.4%)	-	-	2 247 111	-	(156.1%)
Cash/cash equivalents at the year end:	94 876	210 134	(509 613)	(537.1%)	(1 261 120)	(1 329.2%)	(2 221 423)	(1 057.1%)	(2 221 423)	(1 057.1%)	4 608 839	1 838.0%	(148.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	246 604	13.3%	67 351	3.6%	63 864	3.4%	1 482 421	79.7%	1 860 241	57.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16 653	2.4%	15 736	2.3%	15 634	2.3%	643 637	93.1%	691 660	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	55	9.0%	55	9.0%	55	9.0%	440	72.9%	604	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	246 408	100.0%	246 408	7.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38 290	8.4%	37 975	8.3%	44 941	9.8%	335 214	73.4%	456 420	14.0%	-	-	-	-
Total By Income Source	301 601	9.3%	121 117	3.7%	124 494	3.8%	2 708 121	83.2%	3 255 333	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 590	10.5%	23 292	13.1%	27 777	15.6%	107 972	60.8%	177 631	5.5%	-	-	-	-
Commercial	24 591	7.6%	12 751	3.9%	18 086	5.6%	268 811	82.9%	324 239	10.0%	-	-	-	-
Households	216 000	10.2%	59 921	2.8%	57 958	2.7%	1 774 400	84.2%	2 108 279	64.8%	-	-	-	-
Other	42 421	6.6%	25 153	3.9%	20 673	3.2%	556 937	86.3%	645 184	19.8%	-	-	-	-
Total By Customer Group	301 601	9.3%	121 117	3.7%	124 494	3.8%	2 708 121	83.2%	3 255 333	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 975	97.7%	69	1.7%	-	-	24	.6%	4 068	1.1%
Bulk Water	3 631	1.5%	141	.1%	(1)	-	231 939	98.4%	235 709	64.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 530	19.2%	3 893	3.2%	11 091	9.1%	83 878	68.5%	122 393	33.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 894	46.1%	-	-	15	2%	3 375	53.7%	6 283	1.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	34 029	9.2%	4 103	1.1%	11 105	3.0%	319 215	86.6%	368 453	100.0%

Contact Details

Municipal Manager	Dr Bhekisisa Mthembu	043 701 4137
Chief Financial Officer	Mr Noedile Zengethwa	043 701 5203

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	503 625	503 625	145 780	28.9%	60 899	12.1%	90 115	17.9%	296 794	58.9%	66 334	64.1%	35.9%
Exchange Revenue													
Service charges - Electricity	212 027	212 027	44 795	21.1%	40 741	19.2%	35 825	16.9%	121 361	57.2%	33 799	58.5%	6.0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	47 947	47 947	4 970	10.4%	10 007	20.9%	7 315	15.3%	22 292	46.5%	3 664	42.6%	99.6%
Sale of Goods and Rendering of Services	3 119	3 119	338	10.8%	342	11.0%	320	10.3%	1 000	32.1%	357	34.2%	(10.5%)
Agency services	2 817	2 817	112	4.0%	55	2.0%	139	4.9%	306	10.9%	91	10.7%	52.8%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	44 336	44 336	3 519	7.9%	3 817	8.6%	3 881	8.8%	11 217	25.3%	3 845	27.2%	9%
Interest earned from Current and Non Current Assets	1 948	1 948	32	1.6%	30	1.5%	45	2.3%	106	5.4%	45	13.9%	(1.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 128	3 128	2 855	91.3%	(2 048)	(65.5%)	579	18.5%	1 385	44.3%	3 053	49.5%	(81.0%)
Licences or permits	87	87	1	1.5%	0	4%	3	4.0%	5	6.0%	1	61.6%	220.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 735	9 735	1 817	18.7%	1 651	17.0%	1 991	20.5%	5 459	56.1%	1 334	85.9%	49.2%
Non-Exchange Revenue													
Property rates	78 361	78 361	55 830	71.2%	(100)	(.1%)	(739)	(.9%)	54 991	70.2%	(214)	35.0%	245.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	396	396	35	8.9%	28	7.2%	1 246	314.4%	1 309	330.4%	22	7 843.0%	5 438.7%
Licences or permits	6 971	6 971	862	12.4%	534	7.7%	841	12.1%	2 237	32.1%	890	45.5%	(5.5%)
Transfer and subsidies - Operational	68 380	68 380	27 674	40.5%	2 659	3.9%	35 552	52.0%	65 884	96.3%	16 142	99.2%	120.2%
Interest Receivables	11 796	11 796	2 923	24.8%	3 107	26.3%	2 433	20.6%	8 462	71.7%	3 175	77.6%	(23.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	12 575	12 575	19	.1%	76	.6%	684	5.4%	779	6.2%	20	(.9%)	3 374.2%
Other Gains	-	-	-	-	-	-	-	-	-	-	109	(100.0%)	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	492 229	478 782	122 229	24.8%	110 842	22.5%	149 460	31.2%	382 530	79.9%	90 357	98.5%	65.4%
Employee related costs	123 605	123 605	32 357	26.2%	32 143	26.0%	35 008	28.3%	99 507	80.5%	30 112	74.1%	16.3%
Remuneration of councillors	10 090	10 090	2 113	20.9%	2 398	23.8%	2 161	21.4%	6 672	66.1%	2 113	68.2%	2.2%
Bulk purchases - electricity	150 000	150 000	34 606	23.1%	13 370	8.9%	43 927	29.3%	91 903	61.3%	24 811	116.7%	77.0%
Inventory consumed	5 573	5 573	2 177	39.1%	4 150	74.5%	1 072	19.2%	7 399	132.8%	1 212	81.6%	(11.5%)
Debt impairment	31 320	17 872	-	-	-	-	-	-	-	-	-	105.0%	-
Depreciation, Amortisation and Impairment	55 000	55 000	15 658	28.5%	16 156	29.4%	16 444	29.9%	48 258	87.7%	-	130.8%	(100.0%)
Interest/Dividends and Rent on Land	18 490	18 490	7 583	41.0%	5 071	27.4%	19 426	105.1%	32 080	173.5%	8 235	230.6%	135.9%
Contracted services	50 096	50 096	12 402	24.8%	18 370	36.7%	14 118	28.2%	44 889	89.6%	13 848	70.1%	1.9%
Transfers and subsidies	3 180	3 180	1 069	33.6%	874	27.5%	981	30.8%	2 923	91.9%	1 731	131.3%	(43.3%)
Irrecoverable debts written off	-	-	(23)	-	-	-	-	-	(23)	-	-	-	-
Operational Cost and Other Cost	44 875	44 875	14 287	31.8%	18 310	40.8%	16 324	36.4%	48 921	109.0%	8 295	69.1%	96.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 395	24 843	23 551		(49 942)		(59 345)		(85 736)		(24 023)		
Transfers and subsidies - capital (monetary allocations)	31 234	31 234	7 573	24.2%	10 172	32.6%	6 662	21.3%	24 407	78.1%	6 242	77.2%	6.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 629	56 077	31 124		(39 770)		(52 683)		(61 329)		(17 781)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 629	56 077	31 124		(39 770)		(52 683)		(61 329)		(17 781)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 629	56 077	31 124		(39 770)		(52 683)		(61 329)		(17 781)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 629	56 077	31 124		(39 770)		(52 683)		(61 329)		(17 781)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	31 734	31 734	45 732	144.1%	10 101	31.8%	35 119	110.7%	90 952	286.6%	8 440	280.6%	316.1%
National Government	31 234	31 234	43 371	138.9%	10 101	32.3%	34 281	109.8%	87 753	281.0%	9 131	275.8%	275.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 234	31 234	43 371	138.9%	10 101	32.3%	34 281	109.8%	87 753	281.0%	9 131	275.8%	275.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	500	2 361	472.2%	-	-	837	167.4%	3 198	639.6%	(691)	-	(221.1%)
Capital Expenditure Functional	31 734	31 734	45 825	144.4%	10 714	33.8%	35 940	113.3%	92 479	291.4%	8 935	383.5%	302.3%
Municipal governance and administration	-	-	93	-	613	-	821	-	1 527	-	(197)	-	(517.9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	(691)	-	(100.0%)
Finance and administration	-	-	93	-	613	-	821	-	1 527	-	495	-	66.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	2 062	-	-	-	837	-	2 899	-	-	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	2 062	-	-	-	837	-	2 899	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 305	23 305	30 254	129.8%	9 111	39.1%	33 947	145.7%	73 312	314.6%	9 010	251.6%	276.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	23 305	23 305	30 254	129.8%	9 111	39.1%	33 947	145.7%	73 312	314.6%	9 010	251.6%	276.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 429	8 429	13 416	159.2%	990	11.7%	335	4.0%	14 740	174.9%	121	-	176.2%
Energy sources	-	-	9 648	-	-	-	61	-	9 709	-	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 429	8 429	3 468	41.1%	990	11.7%	274	3.2%	4 732	56.1%	121	-	125.9%
Waste Management	-	-	299	-	-	-	-	-	299	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		474 336	539 027	129 915	27.4%	69 793	14.7%	115 709	21.5%	315 416	58.5%	91 956	76.5%	25.8%
Property rates		77 995	89 791	13 086	16.8%	9 250	11.9%	5 958	6.6%	28 294	31.5%	5 485	39.4%	8.6%

Service charges	248 301	296 023	42 597	17.2%	36 745	14.8%	41 412	14.0%	120 755	40.8%	27 494	40.4%	50.6%
Other revenue	52 311	26 253	7 273	13.9%	6 295	12.0%	7 692	29.3%	21 260	81.0%	5 902	71.0%	30.3%
Transfers and Subsidies - Operational	62 546	62 546	33 199	53.1%	6 893	11.0%	35 253	56.4%	75 345	120.5%	14 926	111.5%	136.2%
Transfers and Subsidies - Capital	31 234	62 465	33 760	108.1%	10 600	33.9%	25 384	40.6%	69 744	111.7%	38 150	337.0%	(33.5%)
Interest	1 948	1 948	-	-	10	5%	8	.4%	19	1.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(400 336)	(401 790)	(99 007)	24.7%	(87 534)	21.9%	(77 280)	19.2%	(263 822)	65.7%	(67 336)	51.0%	14.8%
Suppliers and employees	(381 847)	(383 300)	(99 007)	25.9%	(87 534)	22.9%	(77 280)	20.2%	(263 822)	68.8%	(67 336)	54.8%	14.8%
Finance charges	(18 490)	(18 490)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	73 999	137 238	30 908	41.8%	(17 741)	(24.0%)	38 428	28.0%	51 595	37.6%	24 620	(697.0%)	56.1%
Cash Flow from Investing Activities													
Receipts	12 575	12 575	19	.1%	76	.6%	683	5.4%	777	6.2%	20	.2%	3 368.4%
Proceeds on disposal of PPE	12 575	12 575	19	.1%	76	.6%	683	5.4%	777	6.2%	20	.2%	3 368.4%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 734)	-	(7 398)	23.3%	(7 611)	24.0%	(4 362)	-	(19 372)	-	(4 815)	61.9%	(9.8%)
Capital assets	(31 734)	-	(7 398)	23.3%	(7 611)	24.0%	(4 362)	-	(19 372)	-	(4 815)	61.9%	(9.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(19 159)	12 575	(7 379)	38.5%	(7 536)	39.3%	(3 679)	(29.3%)	(18 594)	(147.9%)	(4 795)	128.5%	(23.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	54 841	149 813	23 528	42.9%	(25 277)	(46.1%)	34 749	23.2%	33 000	22.0%	19 825	(259.8%)	75.3%
Cash/cash equivalents at the year begin:	5 707	783	1 655	29.0%	28 596	501.1%	3 319	424.1%	1 655	211.5%	65 004	160.8%	(94.9%)
Cash/cash equivalents at the year end:	60 548	150 596	28 596	47.2%	3 319	5.5%	38 069	25.3%	38 069	25.3%	84 834	(362.3%)	(55.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 513	12.0%	3 226	7.0%	2 576	5.6%	34 588	75.4%	45 903	11.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 119	6.4%	1 949	1.1%	1 803	1.0%	158 680	91.4%	173 551	45.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 068	1.9%	2 854	1.8%	2 836	1.8%	149 885	94.5%	158 642	41.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	193	2.6%	175	2.4%	179	2.4%	6 846	92.6%	7 393	1.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	19 894	5.2%	8 204	2.1%	7 393	1.9%	349 999	90.8%	385 490	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 199	6.6%	2 266	4.7%	1 943	4.0%	41 100	84.7%	48 508	12.6%	-	-	-	-
Commercial	3 233	19.5%	742	4.5%	379	2.3%	12 197	73.7%	16 551	4.3%	-	-	-	-
Households	13 462	4.2%	5 197	1.6%	5 071	1.6%	296 702	92.6%	320 431	83.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 894	5.2%	8 204	2.1%	7 393	1.9%	349 999	90.8%	385 490	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(500)	(.1%)	16 488	1.9%	16 156	1.8%	855 019	96.4%	887 163	95.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	334	1.7%	1 442	7.2%	1 236	6.2%	16 980	84.9%	19 992	2.1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 242	12.7%	(2 224)	(22.8%)	(1 206)	(12.4%)	11 930	122.5%	9 742	1.0%
Auditor-General	(171)	(1.1%)	(835)	(5.4%)	-	-	16 592	106.5%	15 586	1.7%
Other	1 002	81.3%	230	18.7%	-	-	-	-	1 232	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 907	.2%	15 101	1.6%	16 186	1.7%	900 521	96.4%	933 715	100.0%

Contact Details

Municipal Manager	Mr Mkhululi Mbobe	048 801 5045
Chief Financial Officer	Mr Siyabulela Fokazi	048 801 5013

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	287 546	282 803	92 540	32.2%	80 476	28.0%	58 875	20.8%	231 891	82.0%	63 852	85.8%	(7.8%)		
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Management	2 066	2 066	395	19.1%	394	19.1%	394	19.1%	1 183	57.3%	380	79.8%	3.8%		
Sale of Goods and Rendering of Services	10 830	10 838	277	2.6%	641	5.9%	41	4%	959	8.8%	67	2.9%	(39.6%)		
Agency services	1 300	1 300	253	19.4%	246	18.9%	178	13.7%	676	52.0%	254	74.4%	(30.0%)		
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	2 000	2 000	1	-	1	.1%	1	.1%	3	.2%	3	.2%	(51.8%)		
Interest earned from Current and Non Current Assets	7 500	5 500	298	4.0%	356	4.8%	151	2.7%	805	14.6%	303	32.9%	(50.3%)		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	982	1 176	148	15.1%	314	32.0%	185	15.7%	647	55.1%	258	88.3%	(28.4%)		
Licences or permits	2 500	2 500	537	21.5%	478	19.1%	379	15.1%	1 394	55.8%	459	54.0%	(17.4%)		
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	500	500	-	-	-	-	-	-	-	-	-	-	-		
Non-Exchange Revenue															
Property rates	20 373	17 723	2 420	11.9%	1 745	8.6%	2 435	13.7%	6 600	37.2%	2 799	47.9%	(13.0%)		
Surcharges and Taxes	20 000	19 995	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	1 740	1 440	166	9.6%	76	4.3%	70	4.9%	312	21.7%	22	12.0%	218.6%		
Licences or permits	300	170	82	27.4%	49	16.4%	23	13.8%	155	91.1%	24	42.6%	(3.0%)		
Transfer and subsidies - Operational	212 456	212 596	86 607	40.8%	74 073	34.9%	52 928	24.9%	213 608	100.5%	57 316	99.9%	(7.7%)		
Interest Receivables	5 000	5 000	1 356	27.1%	2 102	42.0%	2 091	41.8%	5 549	111.0%	1 968	145.2%	6.2%		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	303 139	307 545	75 643	25.0%	75 315	24.8%	74 932	24.4%	225 890	73.4%	66 992	73.7%	11.9%		
Employee related costs	162 071	162 271	41 664	25.7%	42 914	26.5%	43 546	26.8%	128 123	79.0%	40 203	77.7%	8.3%		
Remuneration of councillors	22 962	22 962	4 600	20.0%	4 741	20.6%	5 717	24.9%	15 058	65.6%	4 656	65.3%	22.8%		
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-		
Inventory consumed	4 660	4 760	890	19.1%	876	18.8%	299	6.3%	2 065	43.4%	1 129	64.7%	(73.5%)		
Debt impairment	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-		
Depreciation, Amortisation and Impairment	33 500	35 000	5 835	17.4%	5 835	17.4%	7 835	22.4%	19 506	55.7%	8 729	83.5%	(10.2%)		
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	3	(1 425.3%)	(100.0%)		
Contracted services	30 575	30 911	8 421	27.5%	7 954	26.0%	5 215	16.9%	21 591	69.8%	3 597	47.8%	45.0%		
Transfers and subsidies	4 348	4 848	1 299	29.9%	1 959	45.0%	1 908	39.4%	5 166	106.6%	1 386	102.4%	37.7%		
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Cost and Other Cost	37 523	39 293	12 933	34.5%	11 036	29.4%	10 412	26.5%	34 381	87.5%	7 289	82.3%	42.8%		
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(15 593)	(24 742)	16 898		5 160		(16 057)		6 001		(3 141)				
Transfers and subsidies - capital (monetary allocations)	123 804	123 804	12 450	10.1%	45 763	37.0%	9 013	7.3%	67 226	54.3%	24 930	38.4%	(63.8%)		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	108 211	99 062	29 348		50 923		(7 044)		73 228		21 790				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	108 211	99 062	29 348		50 923		(7 044)		73 228		21 790				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	108 211	99 062	29 348		50 923		(7 044)		73 228		21 790				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	108 211	99 062	29 348		50 923		(7 044)		73 228		21 790				

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	130 438	115 881	12 081	9.3%	26 408	20.2%	10 108	8.7%	48 597	41.9%	40 127	49.8%	(74.8%)
National Government	107 717	91 293	11 049	10.3%	24 543	22.8%	9 979	10.9%	45 571	49.9%	34 177	49.1%	(70.8%)
Provincial Government	17 478	17 417	433	2.5%	-	-	96	.5%	528	3.0%	314	342.2%	(69.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	125 195	108 710	11 482	9.2%	24 543	19.6%	10 074	9.3%	46 100	42.4%	34 491	50.0%	(70.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 243	7 170	599	11.4%	1 864	35.6%	34	.5%	2 497	34.8%	5 637	46.5%	(99.4%)
Capital Expenditure Functional	130 438	115 881	12 081	9.3%	27 530	21.1%	10 902	9.4%	50 513	43.6%	40 127	49.8%	(72.8%)
Municipal governance and administration	4 461	4 314	565	12.7%	1 640	36.8%	802	18.6%	3 007	69.7%	2 321	38.6%	(65.4%)
Executive and Council	17	17	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 443	4 297	565	12.7%	1 640	36.9%	802	18.7%	3 007	70.0%	2 321	39.7%	(65.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	87	100	199	229.1%	-	-	-	-	199	199.3%	(245)	46.3%	(100.0%)
Community and Social Services	87	200	166	190.5%	-	-	-	-	166	82.8%	314	39.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	(382)	-	(100.0%)
Public Safety	-	(100)	34	-	-	-	-	-	34	(33.6%)	(177)	81.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	106 920	91 166	10 005	9.4%	23 461	21.9%	8 150	8.9%	41 615	45.6%	31 297	53.3%	(74.0%)
Planning and Development	435	2 609	47	10.9%	918	211.1%	-	-	965	37.0%	3 941	22.1%	(100.0%)
Road Transport	106 486	88 557	9 957	9.4%	22 543	21.2%	8 150	9.2%	40 650	45.9%	27 356	53.4%	(70.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 970	20 301	1 312	6.9%	2 429	12.8%	1 951	9.6%	5 692	28.0%	6 755	24.0%	(71.1%)
Energy sources	18 622	19 953	1 312	7.0%	2 429	13.0%	1 925	9.6%	5 666	28.4%	6 110	24.4%	(68.5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	644	4.0%	(100.0%)
Waste Management	348	348	-	-	-	-	26	7.5%	26	7.5%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	370 887	367 135	45 339	12.2%	38 004	10.2%	42 256	11.5%	125 599	34.2%	47 051	(42.6%)	(10.2%)
Property rates	12 224	10 634	2 973	24.3%	528	4.3%	588	5.5%	4 088	38.4%	858	43.6%	(31.5%)

Service charges	1 425	1 425	180	12.6%	352	24.7%	216	15.2%	748	52.5%	220	89.4%	(1.8%)
Other revenue	13 476	13 167	2 289	17.0%	1 256	9.3%	1 015	7.7%	4 560	34.6%	6 003	36.0%	(83.1%)
Transfers and Subsidies - Operational	212 458	212 605	2 569	1.2%	943	4%	6 898	3.2%	10 410	4.9%	25 244	(10.9%)	(72.7%)
Transfers and Subsidies - Capital	123 804	123 804	37 328	30.2%	34 925	28.2%	33 540	27.1%	105 793	85.5%	4 725	(116.0%)	609.8%
Interest	7 500	5 500	-	-	-	-	-	-	-	-	10 000	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(245 715)	(249 327)	(21 845)	8.9%	(17 429)	7.1%	(6 615)	2.7%	(45 888)	18.4%	34 098	25.0%	(119.4%)
Suppliers and employees	(240 715)	(243 827)	(21 845)	9.1%	(17 429)	7.2%	(6 615)	2.7%	(45 888)	18.8%	34 098	25.5%	(119.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(5 000)	(5 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	125 172	117 808	23 494	18.8%	20 575	16.4%	35 641	30.3%	79 710	67.7%	81 148	(158.7%)	(56.1%)
Cash Flow from Investing Activities													
Receipts	5 750	5 750	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 750	5 750	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150 004)	(133 278)	-	-	-	-	(5)	-	(5)	-	6	-	(181.2%)
Capital assets	(150 004)	(133 278)	-	-	-	-	(5)	-	(5)	-	6	-	(181.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(144 254)	(127 528)	-	-	-	-	(5)	-	(5)	-	6	-	(181.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 082)	(9 720)	23 494	(123.1%)	20 575	(107.8%)	35 636	(366.6%)	79 706	(820.0%)	81 154	(3 014.4%)	(56.1%)
Cash/cash equivalents at the year begin:	66 092	66 092	-	-	23 490	35.5%	44 065	66.7%	-	-	(248 687)	101.3%	(117.7%)
Cash/cash equivalents at the year end:	47 009	56 371	23 490	50.0%	44 065	93.7%	79 702	141.4%	79 702	141.4%	(167 533)	(226.9%)	(147.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 263	3.1%	993	2.4%	475	1.2%	38 146	93.3%	40 877	47.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100.0%	30	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	142	2.0%	202	2.8%	92	1.3%	6 731	93.9%	7 167	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	1.2%	62	2.0%	31	1.0%	2 955	95.8%	3 084	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	701	2.0%	1 392	4.0%	715	2.0%	32 346	92.0%	35 155	40.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6)	2.0%	(94)	31.3%	(6)	1.9%	(195)	64.7%	(301)	(.4%)	-	-	-	-
Total By Income Source	2 136	2.5%	2 555	3.0%	1 307	1.5%	80 014	93.0%	86 012	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	613	1.5%	1 214	3.0%	619	1.6%	37 402	93.9%	39 847	46.3%	-	-	-	-
Commercial	500	2.3%	768	3.5%	364	1.7%	20 031	92.5%	21 664	25.2%	-	-	-	-
Households	289	1.3%	573	2.5%	290	1.3%	21 390	94.9%	22 541	26.2%	-	-	-	-
Other	734	37.5%	0	-	34	1.7%	1 191	60.8%	1 960	2.3%	-	-	-	-
Total By Customer Group	2 136	2.5%	2 555	3.0%	1 307	1.5%	80 014	93.0%	86 012	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	142	100.1%	-	-	-	-	(0)	(.1%)	142	(.7%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(104)	-	104	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 384)	20.1%	(1 357)	11.4%	(11)	.1%	(8 100)	68.3%	(11 852)	60.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(3 771)	47.1%	1 365	(17.0%)	(130)	1.6%	(5 477)	68.4%	(8 013)	40.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(6 117)	31.0%	112	(.6%)	(141)	.7%	(13 577)	68.8%	(19 723)	100.0%

Contact Details

Municipal Manager	Mr Mthembu Mabono	047 874 8708
Chief Financial Officer	Ms Noncedo Combo	047 874 8719

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	247 172	279 473	99 464	40.2%	71 952	29.1%	59 377	21.2%	230 792	82.6%	76 144	85.5%	(22.0%)
Exchange Revenue													
Service charges - Electricity	26 000	30 500	6 360	24.5%	6 010	23.1%	5 617	18.4%	17 987	59.0%	5 160	80.9%	8.9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 000	12 100	2 759	23.0%	2 709	22.6%	2 686	22.2%	8 154	67.4%	2 662	80.0%	9%
Sale of Goods and Rendering of Services	160	310	49	30.9%	75	46.6%	45	14.6%	169	54.5%	35	63.8%	28.2%
Agency services	1 500	1 500	201	13.4%	230	15.4%	253	16.8%	684	45.6%	265	67.4%	(4.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 120	2 120	2 133	100.6%	2 109	99.5%	2 129	100.4%	6 371	300.5%	2 130	288.0%	(1%)
Interest earned from Current and Non Current Assets	15 000	15 000	5 832	38.9%	819	5.5%	1 344	9.0%	7 995	53.3%	1 739	80.1%	(22.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Rental from Fixed Assets	400	1 800	98	24.6%	96	24.0%	168	9.3%	363	20.1%	90	65.2%	87.0%
Licences or permits	1 450	1 500	229	15.8%	336	23.2%	314	20.9%	880	58.6%	153	81.3%	104.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	20 827	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 210	230	31	2.5%	33	2.8%	46	19.9%	110	47.7%	29	7.2%	55.6%
Non-Exchange Revenue													
Property rates	14 100	16 100	8 774	62.2%	3 296	23.4%	3 866	24.0%	15 936	99.0%	2 156	89.5%	79.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 700	3 700	77	2.1%	115	3.1%	142	3.8%	335	9.0%	52	96.7%	170.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	167 532	169 435	69 848	41.7%	55 564	33.2%	41 653	24.6%	167 065	98.6%	60 702	84.5%	(31.4%)
Interest Receivables	2 000	2 300	1 043	52.2%	555	27.8%	1 114	48.5%	2 713	118.0%	969	145.8%	15.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	0	2 050	2 027	202 748 100.0%	2	231 700.0%	-	-	2 030	99.0%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	276 950	299 027	63 999	23.1%	77 849	28.1%	66 682	22.3%	208 530	69.7%	60 811	83.1%	9.7%
Employee related costs	103 547	110 609	27 743	26.8%	35 908	34.7%	27 079	24.5%	90 730	82.0%	26 370	80.1%	2.7%
Remuneration of councillors	15 672	15 672	3 529	22.5%	5 386	34.4%	4 177	26.7%	13 092	83.5%	2 454	77.8%	70.2%
Bulk purchases - electricity	19 000	23 000	8 127	42.8%	4 071	21.4%	4 504	19.6%	16 703	72.6%	5 154	92.2%	(12.6%)
Inventory consumed	8 446	3 581	318	3.8%	371	4.4%	118	3.3%	807	22.5%	564	53.1%	(79.0%)
Debt impairment	2 184	2 184	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	16 688	16 688	5 595	33.5%	5 994	35.9%	6 166	37.0%	17 755	106.4%	4 774	89.5%	29.2%
Interest,Dividends and Rent on Land	0	-	0	5 925.0%	2	45 225.0%	2	-	4	-	0	-	1 270.2%
Contracted services	51 457	74 387	9 901	19.2%	12 674	24.6%	13 938	18.7%	36 512	49.1%	12 680	92.0%	9.9%
Transfers and subsidies	1 684	880	-	-	258	15.3%	114	12.9%	372	42.3%	325	65.7%	(64.9%)
Irrecoverable debts written off	0	-	-	-	1 804	20 042 200.0%	23	-	1 826	-	32	-	(29.9%)
Operational Cost and Other Cost	58 273	52 026	8 786	15.1%	11 381	19.5%	10 561	20.3%	30 728	59.1%	8 458	82.5%	24.9%
Disposal of Fixed and Intangible Assets	0	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 778)	(19 554)	35 464		(5 897)		(7 305)		22 262		15 333		
Transfers and subsidies - capital (monetary allocations)	120 213	97 884	11 445	9.5%	54 396	45.2%	9 501	9.7%	75 342	77.0%	6 942	89.5%	36.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 435	78 330	46 910		48 499		2 196		97 604		22 275		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	90 435	78 330	46 910		48 499		2 196		97 604		22 275		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 435	78 330	46 910		48 499		2 196		97 604		22 275		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 435	78 330	46 910		48 499		2 196		97 604		22 275		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	174 617	111 359	18 872	10.8%	42 214	24.2%	11 644	10.5%	72 731	65.3%	13 551	79.0%	(14.1%)
National Government	144 978	80 914	17 044	11.8%	39 437	27.2%	9 785	12.1%	66 266	81.9%	13 315	81.9%	(26.5%)
Provincial Government	16 970	14 720	782	4.6%	1 126	6.6%	102	.7%	2 011	13.7%	-	28.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	161 948	95 634	17 826	11.0%	40 564	25.0%	9 887	10.3%	68 277	71.4%	13 315	80.0%	(25.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 669	15 725	1 046	8.3%	1 651	13.0%	1 757	11.2%	4 454	28.3%	236	46.0%	645.5%
Capital Expenditure Functional	174 617	111 359	18 872	10.8%	42 214	24.2%	11 644	10.5%	72 731	65.3%	13 551	77.9%	(14.1%)
Municipal governance and administration	2 228	1 500	-	-	-	-	554	36.9%	554	36.9%	-	9.0%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 228	1 500	-	-	-	-	554	36.9%	554	36.9%	-	9.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	110	800	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	0	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	0	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	110	800	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	142 357	102 359	12 801	9.0%	33 434	23.5%	9 887	9.7%	56 122	54.8%	7 982	85.0%	23.9%
Planning and Development	3 697	33 572	344	9.3%	-	-	2 551	7.6%	2 895	8.6%	216	9.6%	1 081.4%
Road Transport	138 661	68 787	12 457	9.0%	33 434	24.1%	7 336	10.7%	53 227	77.4%	7 766	86.9%	(5.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 922	6 700	6 071	20.3%	8 780	29.3%	1 203	18.0%	16 055	239.6%	5 568	66.7%	(78.4%)
Energy sources	29 602	5 900	6 071	20.5%	8 521	28.8%	793	13.4%	15 385	260.8%	5 548	66.5%	(85.7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	0	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	320	800	-	-	260	81.1%	411	51.3%	670	83.8%	20	593.3%	1 974.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	273 692	177 963	-	-	-	-	49 910	28.0%	49 910	28.0%	593 052	447.8%	(91.6%)
Property rates	14 043	28 874	-	-	-	-	60	2%	60	2%	6 378	247.1%	(99.1%)

Service charges	22 184	87 860	-	-	-	-	1 256	1.4%	1 256	1.4%	48 303	411.5%	(97.4%)
Other revenue	8 152	8 152	-	-	-	-	202	2.5%	202	2.5%	3 729	266.7%	(94.6%)
Transfers and Subsidies - Operational	162 811	4 236	-	-	-	-	40 521	956.5%	40 521	956.5%	342 384	452.4%	(88.2%)
Transfers and Subsidies - Capital	61 902	48 842	-	-	-	-	7 870	16.1%	7 870	16.1%	192 252	495.0%	(95.9%)
Interest	4 600	-	-	-	-	-	1	-	1	-	6	.1%	(82.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(211 981)	(249 637)	(49 553)	23.4%	(56 098)	26.5%	(67 220)	26.9%	(172 871)	69.2%	(46 953)	77.5%	43.2%
Suppliers and employees	(211 970)	(249 626)	(49 553)	23.4%	(56 098)	26.5%	(67 220)	26.9%	(172 871)	69.3%	(46 953)	77.5%	43.2%
Finance charges	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Operating Activities	61 711	(71 673)	(49 553)	(80.3%)	(56 098)	(90.9%)	(17 310)	24.2%	(122 962)	171.6%	546 098	940.4%	(103.2%)
Cash Flow from Investing Activities													
Receipts	0	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	0	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 757)	(129 755)	-	-	-	-	(3 934)	3.0%	(3 934)	3.0%	(248)	3.4%	1 484.1%
Capital assets	(59 757)	(129 755)	-	-	-	-	(3 934)	3.0%	(3 934)	3.0%	(248)	3.4%	1 484.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Investing Activities	(59 757)	(129 755)	-	-	-	-	(3 934)	3.0%	(3 934)	3.0%	(248)	3.4%	1 484.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 954	(201 429)	(49 553)	(2 535.9%)	(56 098)	(2 870.9%)	(21 244)	10.5%	(126 896)	63.0%	545 850	1 550.7%	(103.9%)
Cash/cash equivalents at the year begin:	0	135 229	-	-	(49 553)	(78 656 182.5%)	(105 652)	(78.1%)	-	-	801 781	-	(113.2%)
Cash/cash equivalents at the year end:	1 954	(66 200)	(49 553)	(2 535.9%)	(105 652)	(5 406.7%)	(126 896)	191.7%	(126 896)	191.7%	1 347 631	1 550.7%	(109.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 034	8.5%	854	3.6%	833	3.5%	20 184	84.4%	23 905	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 935	5.0%	1 377	2.3%	1 317	2.2%	53 209	90.4%	58 838	34.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 012	3.4%	1 450	1.7%	1 426	1.6%	81 430	93.3%	87 318	51.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	71	11.9%	15	2.5%	15	2.5%	494	83.1%	594	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	17	100.0%	17	-	-	-	-	-
Total By Income Source	8 051	4.7%	3 696	2.2%	3 591	2.1%	155 334	91.0%	170 672	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 930	5.5%	1 362	2.5%	1 322	2.5%	48 027	89.5%	53 640	31.4%	-	-	-	-
Commercial	1 901	9.0%	781	3.7%	731	3.5%	17 641	83.8%	21 053	12.3%	-	-	-	-
Households	3 118	3.3%	1 514	1.6%	1 498	1.6%	87 605	93.5%	93 736	54.9%	-	-	-	-
Other	103	4.6%	40	1.8%	39	1.7%	2 061	91.9%	2 243	1.3%	-	-	-	-
Total By Customer Group	8 051	4.7%	3 696	2.2%	3 591	2.1%	155 334	91.0%	170 672	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 362	95.1%	70	4.9%	0	-	-	-	1 432	11.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	3	100.0%	-	-	-	-	-	-	3	-
Trade Creditors	9 023	80.5%	1 990	17.8%	13	.1%	180	1.6%	11 207	88.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 388	82.2%	2 060	16.3%	14	.1%	180	1.4%	12 642	100.0%

Contact Details

Municipal Manager	Ms Thozama T Madotyeni	047 878 2000
Chief Financial Officer	Mr Lwandile Juwele	047 878 2000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR. A.B. XUMA (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	253 534	254 836	94 231	37.2%	68 325	26.9%	52 268	20.5%	214 825	84.3%	58 853	95.9%	(11.2%)	
Exchange Revenue														
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	1 193	1 313	322	27.0%	322	27.0%	310	23.6%	953	72.6%	309	83.6%	4%	
Sale of Goods and Rendering of Services	843	404	291	34.5%	57	6.8%	87	21.6%	435	107.8%	63	45.7%	39.0%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	353	427	103	29.2%	106	29.9%	108	25.4%	317	74.3%	97	(258.3%)	12.0%	
Interest earned from Current and Non Current Assets	3 278	1 678	636	19.4%	218	6.6%	301	17.9%	1 154	68.8%	803	43.1%	(62.5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	406	384	111	27.2%	267	65.7%	71	18.4%	448	116.8%	137	45.6%	(48.3%)	
Licences or permits	3 773	3 266	733	19.4%	698	18.5%	923	28.3%	2 355	72.1%	834	70.3%	10.7%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	799	399	48	6.0%	-	-	29	7.3%	77	19.3%	360	80.5%	(91.9%)	
Non-Exchange Revenue														
Property rates	8 244	9 579	8 865	107.5%	(0)	-	-	-	8 865	92.5%	-	192.3%	-	
Surcharges and Taxes	31 024	33 507	-	-	-	-	-	-	-	-	5 780	64.5%	(100.0%)	
Fines, penalties and forfeits	212	509	70	32.9%	108	51.0%	95	18.7%	273	53.6%	114	106.7%	(16.4%)	
Licences or permits	91	91	40	43.7%	21	23.7%	30	32.5%	91	99.9%	-	8.4%	(100.0%)	
Transfer and subsidies - Operational	201 632	201 632	82 639	41.0%	66 080	32.8%	49 855	24.7%	198 573	98.5%	49 913	100.8%	(.1%)	
Interest Receivables	1 687	1 648	375	22.2%	449	26.6%	460	27.9%	1 284	77.9%	445	169.6%	3.5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	269 517	281 550	57 385	21.3%	52 352	19.4%	60 156	21.4%	169 893	60.3%	52 433	61.3%	14.7%	
Employee related costs	117 462	118 662	28 889	24.6%	28 410	24.2%	38 069	32.1%	95 367	80.4%	27 454	74.4%	38.7%	
Remuneration of councillors	20 648	18 234	4 076	19.7%	4 057	19.6%	4 525	24.8%	12 658	69.4%	4 129	67.1%	9.6%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	3 975	3 958	382	9.6%	377	9.5%	501	12.7%	1 261	31.9%	588	54.1%	(14.8%)	
Debt impairment	(4 281)	4 747	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	46 931	46 931	-	-	-	-	-	-	-	-	-	(2.7%)	-	
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	36 325	35 879	12 370	34.1%	10 096	27.8%	8 347	23.3%	30 814	85.9%	10 799	76.5%	(22.7%)	
Transfers and subsidies	4 109	4 899	788	19.2%	1 237	30.1%	425	8.7%	2 449	50.0%	560	14.2%	(24.2%)	
Irrecoverable debts written off	4 514	4 514	216	4.8%	239	5.3%	442	9.8%	897	19.9%	229	522.5%	93.2%	
Operational Cost and Other Cost	39 835	43 728	10 664	26.8%	7 936	19.9%	7 847	17.9%	26 447	60.5%	8 674	77.2%	(9.5%)	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(15 983)	(26 714)	36 846		15 973		(7 887)		44 932		6 420			
Transfers and subsidies - capital (monetary allocations)	122 974	122 974	51 239	41.7%	26 770	21.8%	6 627	5.4%	84 636	68.8%	11 216	40.6%	(40.9%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	72	118.4%	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	106 991	96 260	88 086		42 743		(1 260)		129 568		17 707			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	106 991	96 260	88 086		42 743		(1 260)		129 568		17 707			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	106 991	96 260	88 086		42 743		(1 260)		129 568		17 707			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	106 991	96 260	88 086		42 743		(1 260)		129 568		17 707			

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	126 403	113 352	41 931	33.2%	30 642	24.2%	27 797	24.5%	100 369	88.5%	19 698	2.7%	41.1%
National Government	106 934	106 934	39 763	37.2%	23 777	22.2%	7 947	7.4%	71 487	66.9%	13 711	(50.0%)	(42.0%)
Provincial Government	-	-	(25 941)	-	-	-	-	-	(25 941)	-	1 220	(16.4%)	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	106 934	106 934	13 821	12.9%	23 777	22.2%	7 947	7.4%	45 545	42.6%	14 931	(43.2%)	(46.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 470	6 418	28 109	144.4%	6 865	35.3%	19 849	309.3%	54 824	854.2%	4 768	291.8%	316.3%
Capital Expenditure Functional	126 403	113 352	41 931	33.2%	30 642	24.2%	27 797	24.5%	100 369	88.5%	19 698	1.5%	41.1%
Municipal governance and administration	19 470	2 579	16 463	84.6%	1 654	8.5%	9 421	365.3%	27 538	1 067.8%	780	502.5%	1 107.9%
Executive and Council	-	-	2 074	-	-	-	-	-	2 074	-	716	223.7%	(100.0%)
Finance and administration	19 470	2 579	14 364	73.8%	1 654	8.5%	9 421	365.3%	25 439	986.4%	64	699.7%	14 563.6%
Internal audit	-	-	25	-	-	-	-	-	25	-	-	-	-
Community and Public Safety	34 203	34 203	4 090	12.0%	-	-	412	1.2%	4 501	13.2%	1 861	17.8%	(77.9%)
Community and Social Services	-	-	823	-	-	-	-	-	823	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	2 921	-	2 921	-	1 861	-	57.0%
Public Safety	-	-	757	-	-	-	-	-	757	-	-	-	-
Housing	34 203	34 203	2 510	7.3%	-	-	(2 510)	(7.3%)	-	-	-	8.3%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 202	59 041	10 943	19.8%	22 860	41.4%	10 107	17.1%	43 910	74.4%	11 994	(11.4%)	(15.7%)
Planning and Development	-	-	(329)	-	-	-	-	-	(329)	-	171	104.1%	(100.0%)
Road Transport	55 202	59 041	11 272	20.4%	22 860	41.4%	10 107	17.1%	44 239	74.9%	11 823	(23.0%)	(14.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 529	17 529	10 435	59.5%	6 128	35.0%	7 857	44.8%	24 420	139.3%	5 064	(17.5%)	55.2%
Energy sources	17 529	17 529	10 582	60.4%	6 128	35.0%	7 857	44.8%	24 567	140.2%	5 064	(17.1%)	55.2%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	(146)	-	-	-	-	-	(146)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	397 153	394 218	250 514	63.1%	181 964	45.8%	166 098	42.1%	598 576	151.8%	145 044	110.5%	14.5%
Property rates	8 244	6 290	2 164	26.2%	414	5.0%	510	8.1%	3 087	49.1%	664	39.9%	(23.3%)

Service charges	960	(146)	-	-	-	-	0	(.2%)	0	(.2%)	194	120.8%	(99.9%)
Other revenue	63 999	64 226	124 974	195.3%	91 996	143.7%	103 246	160.8%	320 215	498.6%	5 007	32.4%	1 962.1%
Transfers and Subsidies - Operational	200 834	200 874	83 097	41.4%	68 530	34.1%	49 067	24.4%	200 693	99.9%	127 566	187.0%	(61.5%)
Transfers and Subsidies - Capital	122 974	122 974	40 266	32.7%	21 013	17.1%	13 269	10.8%	74 548	60.6%	11 568	58.6%	14.7%
Interest	143	-	14	9.5%	12	8.5%	6	-	32	-	45	9.5%	(85.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(231 016)	(233 891)	(58 807)	25.5%	(55 051)	23.8%	(47 397)	20.3%	(161 255)	68.9%	(45 621)	62.1%	3.9%
Suppliers and employees	(231 016)	(233 891)	(58 807)	25.5%	(55 051)	23.8%	(47 397)	20.3%	(161 255)	68.9%	(45 621)	62.1%	3.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	166 137	160 328	191 707	115.4%	126 913	76.4%	118 701	74.0%	437 321	272.8%	99 423	160.9%	19.4%
Cash Flow from Investing Activities													
Receipts	632	232	48	7.6%	-	-	-	-	48	20.7%	356	105.3%	(100.0%)
Proceeds on disposal of PPE	632	232	48	7.6%	-	-	-	-	48	20.7%	356	105.3%	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(145 364)	(130 354)	(52 856)	36.4%	(33 310)	22.9%	(27 088)	20.8%	(113 255)	86.9%	(20 400)	58.1%	32.8%
Capital assets	(145 364)	(130 354)	(52 856)	36.4%	(33 310)	22.9%	(27 088)	20.8%	(113 255)	86.9%	(20 400)	58.1%	32.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(144 132)	(130 123)	(52 808)	36.5%	(33 310)	23.0%	(27 088)	20.8%	(113 207)	87.0%	(20 045)	57.9%	35.1%
Cash Flow from Financing Activities													
Receipts	-	8 495	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	8 495	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	8 495	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	21 405	38 700	138 899	648.9%	93 603	437.3%	91 613	236.7%	324 114	837.5%	79 379	477.1%	15.4%
Cash/cash equivalents at the year begin:	94 396	94 396	3 199	3.4%	142 098	150.5%	235 701	249.7%	3 199	3.4%	196 722	14.4%	19.8%
Cash/cash equivalents at the year end:	115 800	133 096	142 098	122.7%	235 701	203.5%	327 314	245.9%	327 314	245.9%	276 101	184.8%	18.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	169	.6%	147	.5%	147	.4%	32 208	98.5%	32 691	84.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	159	2.7%	130	2.2%	122	2.1%	5 488	93.0%	5 899	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	15	3.3%	15	3.3%	436	93.5%	467	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(154)	100.0%	(154)	(.4%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	349	.9%	292	.8%	284	.7%	37 978	97.6%	38 902	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	49	.4%	42	.3%	42	.3%	13 579	99.0%	13 713	35.3%	-	-	-	-
Commercial	128	1.3%	124	1.2%	118	1.2%	9 781	96.4%	10 151	26.1%	-	-	-	-
Households	171	1.1%	126	.8%	124	.8%	14 617	97.2%	15 038	38.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	349	.9%	292	.8%	284	.7%	37 978	97.6%	38 902	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 276	92.4%	188	7.6%	-	-	-	-	2 463	25.7%
Auditor-General	3 374	47.3%	-	-	3 765	52.7%	-	-	7 138	74.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 649	58.8%	188	2.0%	3 765	39.2%	-	-	9 602	100.0%

Contact Details

Municipal Manager	Mr Khathutshelo Lucky Mulaudzi	047 548 5602
Chief Financial Officer	Ms Nokubonga Duntso	047 548 5606

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	166 453	171 166	103 553	62.2%	47 533	28.6%	39 908	23.3%	190 994	111.6%	36 896	87.3%	8.2%
Exchange Revenue													
Service charges - Electricity	25 031	28 522	10 879	43.5%	6 491	25.9%	5 173	18.1%	22 543	79.0%	5 033	56.1%	2.8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 851	9 952	3 337	37.7%	2 511	28.4%	2 512	25.2%	8 359	84.0%	2 088	150.5%	20.3%
Sale of Goods and Rendering of Services	233	287	99	42.7%	66	28.1%	80	27.8%	245	85.3%	54	62.2%	47.5%
Agency services	827	1 048	268	32.4%	210	25.4%	352	33.6%	829	79.1%	182	61.5%	93.4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 923	8 923	2 764	31.0%	1 456	16.3%	2 967	33.2%	7 186	80.5%	2 009	62.1%	47.6%
Interest earned from Current and Non Current Assets	4 600	4 600	1 377	29.9%	1 301	28.3%	949	20.6%	3 628	78.9%	1 304	82.1%	(27.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	313	244	14	4.6%	17	5.6%	61	25.1%	93	38.2%	49	78.5%	25.6%
Licences or permits	308	253	85	27.5%	24	7.9%	36	14.3%	145	57.4%	41	35.2%	(11.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 478	1 481	31	2.1%	21	1.4%	130	8.8%	181	12.2%	41	89.0%	212.5%
Non-Exchange Revenue													
Property rates	12 604	12 860	6 394	50.7%	1 900	15.1%	1 911	14.9%	10 205	79.4%	1 795	56.4%	6.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	62	119	41	65.9%	20	32.0%	20	16.5%	80	67.3%	16	72.0%	24.3%
Licences or permits	1 702	1 655	584	34.3%	325	19.1%	297	18.0%	1 206	72.9%	420	67.5%	(29.2%)
Transfer and subsidies - Operational	95 398	95 098	75 508	79.2%	32 100	33.6%	23 209	24.4%	130 817	137.6%	22 402	97.4%	3.6%
Interest Receivables	6 124	6 124	2 172	35.5%	1 092	17.8%	2 212	36.1%	5 476	89.4%	1 462	66.5%	51.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	164 035	162 883	43 138	26.3%	33 357	20.3%	29 803	18.3%	106 299	65.3%	25 704	58.5%	15.9%
Employee related costs	58 778	58 240	17 289	29.4%	12 375	21.1%	12 305	21.1%	41 969	72.1%	12 114	58.9%	1.6%
Remuneration of councillors	9 567	9 468	3 462	36.2%	2 035	21.3%	2 199	23.2%	7 696	81.3%	2 035	60.2%	8.1%
Bulk purchases - electricity	23 546	22 110	9 573	40.7%	4 337	18.4%	3 948	17.9%	17 858	80.8%	3 372	50.1%	17.1%
Inventory consumed	766	777	49	6.4%	183	23.9%	(42)	(5.5%)	190	24.4%	196	37.6%	(121.7%)
Debt impairment	5 555	5 355	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	5 983	6 983	2 473	41.3%	3 510	58.7%	-	-	5 983	85.7%	-	68.7%	-
Interest/Dividends and Rent on Land	178	178	3	1.4%	51	28.7%	43	24.1%	96	54.2%	1	27.3%	3 251.8%
Contracted services	30 646	30 393	5 802	18.9%	4 850	15.8%	3 664	12.1%	14 316	47.1%	3 828	48.2%	(4.3%)
Transfers and subsidies	1 630	1 830	302	18.6%	476	29.2%	446	24.4%	1 225	66.9%	425	61.4%	4.9%
Irrecoverable debts written off	1 349	1 349	-	-	-	-	743	55.1%	743	55.1%	-	591.1%	(100.0%)
Operational Cost and Other Cost	26 037	26 200	4 185	16.1%	5 541	21.3%	6 498	24.8%	16 224	61.9%	3 733	50.9%	74.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 419	8 283	60 415		14 176		10 105		84 695		11 191		
Transfers and subsidies - capital (monetary allocations)	69 744	75 851	7 391	10.6%	28 577	41.0%	22 434	29.6%	58 402	77.0%	26 235	60.0%	(14.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 162	84 134	67 806		42 753		32 538		143 097		37 426		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	72 162	84 134	67 806		42 753		32 538		143 097		37 426		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 162	84 134	67 806		42 753		32 538		143 097		37 426		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 162	84 134	67 806		42 753		32 538		143 097		37 426		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	75 544	84 034	97 716	129.3%	29 559	39.1%	20 628	24.5%	147 903	176.0%	24 019	52.6%	(14.1%)
National Government	69 744	76 451	96 455	138.3%	29 004	41.6%	16 264	21.3%	141 723	185.4%	22 971	55.7%	(29.2%)
Provincial Government	-	-	1 189	-	-	-	-	-	1 189	-	-	61.3%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 744	76 451	97 644	140.0%	29 004	41.6%	16 264	21.3%	142 912	186.9%	22 971	55.8%	(29.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 801	7 583	72	1.2%	555	9.6%	4 364	57.6%	4 991	65.8%	1 048	12.4%	316.5%
Capital Expenditure Functional	75 544	84 034	97 716	129.3%	29 559	39.1%	20 628	24.5%	147 903	176.0%	24 019	52.6%	(14.1%)
Municipal governance and administration	759	794	72	9.5%	410	54.1%	192	24.2%	674	84.9%	265	4.4%	(27.5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	759	794	72	9.5%	410	54.1%	192	24.2%	674	84.9%	265	4.4%	(27.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 460	7 527	10 409	161.1%	1 144	17.7%	3 190	42.4%	14 743	195.9%	2 657	52.6%	20.1%
Community and Social Services	460	550	1 189	258.5%	-	-	-	-	1 189	216.2%	-	49.9%	-
Sport And Recreation	6 000	6 977	9 220	153.7%	1 144	19.1%	3 190	45.7%	13 554	194.3%	2 657	53.4%	20.1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 949	67 480	82 766	138.1%	23 827	39.7%	16 001	23.7%	122 594	181.7%	18 985	54.6%	(15.7%)
Planning and Development	20	400	-	-	-	-	-	-	-	-	-	-	-
Road Transport	59 929	67 080	82 766	138.1%	23 827	39.8%	16 001	23.9%	122 594	182.8%	18 985	54.6%	(15.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 376	8 233	4 469	53.4%	4 178	49.9%	1 245	15.1%	9 892	120.1%	2 111	75.7%	(41.0%)
Energy sources	8 289	8 146	4 469	53.9%	4 178	50.4%	1 217	14.9%	9 864	121.1%	1 329	76.1%	(8.4%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	88	88	-	-	-	-	28	32.0%	28	32.0%	783	74.1%	(96.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	252 380	286 545	121 610	48.2%	53 577	21.2%	65 493	22.9%	240 681	84.0%	229 981	86.1%	(71.5%)
Property rates	8 193	9 645	1	-	10	.1%	20	2%	30	.3%	2 090	14.2%	(99.1%)

Service charges	31 465	33 134	5 690	18.1%	7 169	22.8%	6 068	18.3%	18 927	57.1%	16 255	65.1%	(62.7%)
Other revenue	27 935	56 931	6 361	22.8%	671	2.4%	959	1.7%	7 992	14.0%	832	56.5%	15.4%
Transfers and Subsidies - Operational	95 398	95 098	78 111	81.9%	31 752	33.3%	23 064	24.3%	132 928	139.8%	179 383	187.8%	(87.1%)
Transfers and Subsidies - Capital	69 744	75 851	31 039	44.5%	13 862	19.9%	35 236	46.5%	80 136	105.6%	30 985	28.4%	13.7%
Interest	19 646	15 884	409	2.1%	112	.6%	146	.9%	668	4.2%	436	2.7%	(66.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(161 870)	(149 663)	(51 988)	32.1%	(31 667)	19.6%	(41 387)	27.7%	(125 042)	83.5%	(24 561)	46.0%	68.5%
Suppliers and employees	(159 818)	(147 656)	(51 988)	32.5%	(31 667)	19.8%	(41 387)	28.0%	(125 042)	84.7%	(24 561)	46.6%	68.5%
Finance charges	(178)	(178)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 874)	(1 830)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	90 510	136 881	69 623	76.9%	21 910	24.2%	24 106	17.6%	115 638	84.5%	205 420	129.0%	(88.3%)
Cash Flow from Investing Activities													
Receipts	10 000	8 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 876)	(84 034)	(8 520)	9.8%	(30 877)	35.5%	(19 356)	23.0%	(58 753)	69.9%	(923)	.8%	1 997.4%
Capital assets	(86 876)	(84 034)	(8 520)	9.8%	(30 877)	35.5%	(19 356)	23.0%	(58 753)	69.9%	(923)	.8%	1 997.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(76 876)	(76 034)	(8 520)	11.1%	(30 877)	40.2%	(19 356)	25.3%	(58 753)	77.3%	(923)	.9%	1 997.4%
Cash Flow from Financing Activities													
Receipts	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	26 635	73 847	61 103	229.4%	(8 968)	(33.7%)	4 750	6.4%	56 885	77.0%	204 497	485.5%	(97.7%)
Cash/cash equivalents at the year begin:	21 000	49 511	55 415	263.9%	171 836	818.3%	162 868	329.9%	55 415	111.9%	(32 753)	-	(597.3%)
Cash/cash equivalents at the year end:	47 635	123 359	171 836	360.7%	162 868	341.9%	167 618	135.9%	167 618	135.9%	171 744	196.7%	(2.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 018	8.1%	748	3.0%	425	1.7%	21 596	87.1%	24 787	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 841	2.9%	1 671	1.7%	534	.5%	94 329	94.9%	99 375	43.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 142	3.0%	2 089	2.0%	940	.9%	97 479	94.0%	103 650	45.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	4.0%	12	6.5%	-	-	156	89.4%	174	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10	100.0%	10	-	-	-	-	-
Total By Income Source	8 008	3.5%	4 520	2.0%	1 899	.8%	213 570	93.7%	227 997	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	670	2.5%	488	1.8%	162	.6%	25 558	95.1%	26 878	11.8%	-	-	-	-
Commercial	2 167	8.3%	620	2.4%	282	1.1%	23 038	88.2%	26 107	11.5%	-	-	-	-
Households	5 043	3.0%	3 313	2.0%	1 426	.8%	158 322	94.2%	168 104	73.7%	-	-	-	-
Other	129	1.9%	99	1.4%	28	.4%	6 652	96.3%	6 908	3.0%	-	-	-	-
Total By Customer Group	8 008	3.5%	4 520	2.0%	1 899	.8%	213 570	93.7%	227 997	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	0	100.0%	0	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	0	100.0%	0	100.0%

Contact Details

Municipal Manager	Mrs Sibongile Goodman Solshongaye	047 877 5308
Chief Financial Officer	Ms Nontsikelo Nolewu	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 026 928	1 115 139	663 283	64.6%	545 255	53.1%	607 979	54.9%	1 816 517	162.9%	360 954	132.4%	68.4%
Property rates	146 494	218 876	24 886	17.0%	28 768	19.6%	27 235	12.4%	80 889	37.0%	27 395	45.7%	(6.8%)

Service charges	410 413	410 413	82 976	20.2%	101 298	24.7%	85 781	20.9%	270 055	65.8%	74 784	48.6%	14.7%
Other revenue	39 662	29 985	390 966	985.8%	315 259	794.9%	403 135	1 344.4%	1 109 360	3 699.7%	165 519	3 089.2%	143.6%
Transfers and Subsidies - Operational	262 047	262 047	112 137	42.8%	82 986	31.7%	55 881	21.3%	251 004	95.8%	87 208	105.1%	(35.9%)
Transfers and Subsidies - Capital	117 154	141 704	50 402	43.0%	14 710	12.6%	33 785	23.8%	98 897	69.8%	4 027	38.6%	739.0%
Interest	51 159	52 113	1 916	3.7%	2 234	4.4%	2 162	4.1%	6 312	12.1%	2 020	12.0%	7.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(892 474)	(945 167)	(300 451)	33.7%	(316 641)	35.5%	(355 968)	37.7%	(973 060)	103.0%	(270 613)	99.4%	31.5%
Suppliers and employees	(857 501)	(899 266)	(300 451)	35.0%	(316 641)	36.9%	(355 968)	39.6%	(973 060)	108.2%	(270 613)	101.9%	31.5%
Finance charges	(32 954)	(43 881)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 020)	(2 020)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	134 454	169 973	362 832	269.9%	228 614	170.0%	252 012	148.3%	843 457	496.2%	90 341	249.6%	179.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	888	-	888	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	888	-	888	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 040)	(152 704)	(21 654)	17.2%	(34 244)	27.2%	(37 456)	24.5%	(93 354)	61.1%	(20 423)	44.7%	83.4%
Capital assets	(126 040)	(152 704)	(21 654)	17.2%	(34 244)	27.2%	(37 456)	24.5%	(93 354)	61.1%	(20 423)	44.7%	83.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(126 040)	(152 704)	(21 654)	17.2%	(34 244)	27.2%	(36 569)	23.9%	(92 466)	60.6%	(20 423)	44.7%	79.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 414	17 268	341 178	4 055.0%	194 370	2 310.1%	215 443	1 247.6%	750 991	4 348.9%	69 917	1 066.7%	208.1%
Cash/cash equivalents at the year begin:	53 609	69 996	69 669	130.0%	411 173	767.0%	605 544	865.1%	69 669	99.5%	549 654	430.4%	10.2%
Cash/cash equivalents at the year end:	62 023	87 264	411 173	662.9%	605 544	976.3%	820 987	940.8%	820 987	940.8%	619 571	910.2%	32.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 031	10.1%	10 629	5.7%	6 817	3.6%	151 563	80.6%	188 040	10.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	36 167	5.7%	15 608	2.5%	15 553	2.4%	567 855	89.4%	635 163	34.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 044	2.0%	8 324	1.8%	8 117	1.8%	431 648	94.4%	457 133	24.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 580	1.9%	11 484	2.0%	11 361	2.0%	529 598	94.1%	563 024	30.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	415	(6.2%)	375	(5.6%)	353	(5.3%)	(7 863)	117.0%	(6 720)	(4%)	-	-	-	-
Total By Income Source	75 237	4.1%	46 421	2.5%	42 201	2.3%	1 672 802	91.1%	1 836 661	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 261	10.6%	1 880	8.8%	1 574	7.3%	15 711	73.3%	21 426	1.2%	-	-	-	-
Commercial	21 179	14.5%	8 744	6.0%	6 098	4.2%	110 522	75.4%	146 543	8.0%	-	-	-	-
Households	39 071	2.6%	27 511	1.8%	26 983	1.8%	1 405 368	93.8%	1 488 933	81.6%	-	-	-	-
Other	12 726	7.5%	8 287	4.9%	7 546	4.4%	141 201	83.2%	169 759	9.2%	-	-	-	-
Total By Customer Group	75 237	4.1%	46 421	2.5%	42 201	2.3%	1 672 802	91.1%	1 836 661	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	39 948	2.0%	8 394	.4%	8 076	.4%	1 934 158	97.2%	1 990 576	99.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 176	23.9%	4 432	33.4%	4 324	32.6%	1 338	10.1%	13 270	.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	43 123	2.2%	12 826	.6%	12 399	.6%	1 935 496	96.6%	2 003 845	100.0%

Contact Details

Municipal Manager	Mr Aphwiwe Mkhangelwa	
Chief Financial Officer	Mrs Nolutha Estelle Mbele	045 807 2000

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	279 656	279 656	11 873	4.2%	14 411	5.2%	14 357	5.1%	40 642	14.5%	15 593	22.9%	(7.9%)
Other revenue	153 341	285 737	15 982	10.4%	33 962	22.1%	32 020	11.2%	81 963	28.7%	53 260	21 710.9%	(39.9%)
Transfers and Subsidies - Operational	826 865	826 865	336 633	40.7%	266 335	32.2%	209 407	25.3%	812 375	98.2%	196 648	90.3%	6.5%
Transfers and Subsidies - Capital	406 980	406 980	243 748	59.9%	104 680	25.7%	126 061	31.0%	474 489	116.6%	98 209	119.8%	28.4%
Interest	115 286	115 286	3 239	2.8%	2 909	2.5%	1 959	1.7%	8 108	7.0%	3 612	7.8%	(45.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 192 252)	(1 192 252)	(220 759)	18.5%	(323 000)	27.1%	(282 556)	23.7%	(826 315)	69.3%	(200 563)	68.3%	40.9%
Suppliers and employees	(1 125 876)	(1 125 876)	(209 013)	18.6%	(302 145)	26.8%	(278 610)	24.7%	(789 768)	70.1%	(179 614)	70.3%	55.1%
Finance charges	(500)	(500)	(84)	16.7%	(230)	45.9%	(76)	15.1%	(389)	77.8%	(393)	138.2%	(80.8%)
Transfers and Subsidies	(65 876)	(65 876)	(11 662)	17.7%	(20 626)	31.3%	(3 870)	5.9%	(36 158)	54.9%	(20 557)	41.7%	(81.2%)
Net Cash from/(used) Operating Activities	589 875	722 272	390 717	66.2%	99 296	16.8%	101 249	14.0%	591 262	81.9%	166 758	120.8%	(39.3%)
Cash Flow from Investing Activities													
Receipts	3 482	3 482	362	10.4%	577	16.6%	82	2.3%	1 021	29.3%	-	-	(100.0%)
Proceeds on disposal of PPE	3 482	3 482	362	10.4%	577	16.6%	82	2.3%	1 021	29.3%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(423 144)	(423 144)	(100 696)	23.8%	(196 651)	46.5%	(97 537)	23.1%	(394 883)	93.3%	(59 245)	79.0%	64.6%
Capital assets	(423 144)	(423 144)	(100 696)	23.8%	(196 651)	46.5%	(97 537)	23.1%	(394 883)	93.3%	(59 245)	79.0%	64.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(419 661)	(419 661)	(100 334)	23.9%	(196 074)	46.7%	(97 455)	23.2%	(393 862)	93.9%	(59 245)	79.6%	64.5%
Cash Flow from Financing Activities													
Receipts	129	129	63	48.4%	65	50.0%	30	22.9%	157	121.3%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	129	129	63	48.4%	65	50.0%	30	22.9%	157	121.3%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	129	129	63	48.4%	65	50.0%	30	22.9%	157	121.3%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	170 343	302 739	290 446	170.5%	(96 713)	(56.8%)	3 823	1.3%	197 557	65.3%	107 514	271.7%	(96.4%)
Cash/cash equivalents at the year begin:	110 222	110 222	18 035	16.4%	308 456	279.9%	211 743	192.1%	18 035	16.4%	274 235	12.0%	(22.8%)
Cash/cash equivalents at the year end:	280 565	412 961	308 456	109.9%	211 743	75.5%	215 567	52.2%	215 567	52.2%	381 749	126.0%	(43.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	51 561	3.3%	49 397	3.2%	46 594	3.0%	1 415 779	90.6%	1 563 331	84.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 117	2.8%	7 818	2.7%	7 778	2.7%	266 274	91.8%	289 966	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	59 678	3.2%	57 214	3.1%	54 372	2.9%	1 682 053	90.8%	1 853 317	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 361	3.3%	3 470	2.6%	3 613	2.7%	120 757	91.3%	132 221	7.1%	-	-	-	-
Commercial	6 213	3.3%	10 394	5.5%	5 727	3.0%	167 835	88.3%	190 168	10.3%	-	-	-	-
Households	49 084	3.2%	43 351	2.8%	45 032	2.9%	1 393 461	91.0%	1 530 927	82.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	59 678	3.2%	57 214	3.1%	54 372	2.9%	1 682 053	90.8%	1 853 317	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	106 680	100.0%	106 680	71.7%
PAYE deductions	4 826	44.6%	5 992	55.4%	-	-	-	-	10 817	7.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 594	62.6%	4 978	15.9%	1 397	4.5%	5 334	17.0%	31 304	21.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	24 419	16.4%	10 970	7.4%	1 397	.9%	112 014	75.3%	148 801	100.0%

Contact Details

Municipal Manager	Mr Gcobani Mashiyi	045 808 4610
Chief Financial Officer	Mr Christopher Lungelo Mapeyi	045 808 4722

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	466 931	425 049	115 293	24.7%	121 671	26.1%	62 757	14.8%	299 721	70.5%	72 360	63.2%	(13.3%)
Exchange Revenue													
Service charges - Electricity	54 033	52 542	10 719	19.8%	35 572	65.8%	(2 580)	(4.9%)	43 712	83.2%	11 538	74.5%	(122.4%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	3	-	-	-	-	-	3	-	-	-	-
Service charges - Waste Management	7 692	7 692	1 825	23.7%	1 915	24.9%	1 902	24.7%	5 643	73.4%	1 841	74.9%	3.3%
Sale of Goods and Rendering of Services	1 946	2 096	231	11.9%	54	2.8%	40	1.9%	325	15.5%	144	41.3%	(72.3%)
Agency services	683	683	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 354	2 354	3 038	129.0%	3 142	133.5%	3 058	129.9%	9 239	392.4%	2 930	418.3%	4.4%
Interest earned from Current and Non Current Assets	6 574	6 574	2 655	40.4%	3 060	46.5%	289	4.4%	6 004	91.3%	717	60.5%	(59.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 866	4 866	558	11.5%	577	11.9%	603	12.4%	1 738	35.7%	579	66.2%	4.2%
Licences or permits	3 765	1 895	347	9.2%	296	7.9%	540	28.5%	1 184	62.5%	336	31.6%	60.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	141 164	102 122	489	.3%	538	.4%	553	.5%	1 579	1.5%	491	1.4%	12.5%
Non-Exchange Revenue													
Property rates	28 529	28 900	9 857	34.6%	7 714	27.0%	7 665	26.5%	25 236	87.3%	7 412	88.8%	3.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	509	509	17	3.3%	20	3.9%	19	3.7%	55	10.8%	(5 390)	(1 198.7%)	(100.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	209 299	209 299	85 554	40.9%	68 782	32.9%	50 667	24.2%	205 002	97.9%	51 761	98.2%	(2.1%)
Interest Receivables	5 151	5 151	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	365	365	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	466 930	425 048	85 249	18.3%	92 062	19.7%	88 402	20.8%	265 712	62.5%	73 973	51.4%	19.5%
Employee related costs	177 056	160 263	39 272	22.2%	38 337	21.7%	37 243	23.2%	114 852	71.7%	36 298	66.2%	2.6%
Remuneration of councillors	14 549	14 549	3 458	23.8%	3 518	24.2%	2 344	16.1%	9 320	64.1%	3 671	75.1%	(36.1%)
Bulk purchases - electricity	37 675	40 675	10 209	27.1%	11 140	29.6%	9 223	22.7%	30 572	75.2%	9 901	79.6%	(6.8%)
Inventory consumed	1 164	412	-	-	34	3.0%	26	6.3%	60	14.7%	2	16.3%	1 323.9%
Debt impairment	4 382	4 382	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	50 915	50 915	9 233	18.1%	8 523	16.7%	13 620	26.7%	31 376	61.6%	-	-	(100.0%)
Interest/Dividends and Rent on Land	6 635	1 530	486	7.3%	143	2.2%	550	35.9%	1 180	77.1%	523	30.3%	5.2%
Contracted services	84 982	70 834	10 683	12.6%	13 098	15.4%	11 866	16.8%	35 648	50.3%	14 151	49.8%	(16.1%)
Transfer and subsidies	-	-	-	-	-	-	-	-	-	-	424	-	(100.0%)
Irrecoverable debts written off	16 330	12 667	591	3.6%	569	3.5%	52	.4%	1 211	9.6%	-	-	(100.0%)
Operational Cost and Other Cost	73 241	68 821	11 317	15.5%	16 700	22.8%	13 478	19.6%	41 495	60.3%	9 003	49.2%	49.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	1	30 044		29 609		(25 645)		34 008		(1 613)		
Transfers and subsidies - capital (monetary allocations)	51 148	51 148	14 737	28.8%	16 190	31.7%	4 582	9.0%	35 509	69.4%	18 971	77.4%	(75.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 149	51 149	44 781		45 799		(21 063)		69 517		17 358		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	51 149	51 149	44 781		45 799		(21 063)		69 517		17 358		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 149	51 149	44 781		45 799		(21 063)		69 517		17 358		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 149	51 149	44 781		45 799		(21 063)		69 517		17 358		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	60 339	67 198	15 032	24.9%	18 410	30.5%	4 665	6.9%	38 107	56.7%	18 994	64.5%	(75.4%)
National Government	51 148	51 148	14 737	28.8%	16 190	31.7%	4 513	8.8%	35 439	69.3%	18 971	77.4%	(76.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 148	51 148	14 737	28.8%	16 190	31.7%	4 513	8.8%	35 439	69.3%	18 971	77.4%	(76.2%)
Borrowing	-	9 500	-	-	-	-	-	-	-	-	-	51.6%	-
Internally generated funds	9 191	6 550	295	3.2%	2 220	24.2%	153	2.3%	2 668	40.7%	24	18.7%	546.5%
Capital Expenditure Functional	60 339	67 198	15 032	24.9%	18 410	30.5%	4 665	6.9%	38 107	56.7%	18 994	64.5%	(75.4%)
Municipal governance and administration	2 800	2 800	295	10.5%	1 570	56.1%	-	-	1 865	66.6%	24	57.6%	(100.0%)
Executive and Council	1 500	1 500	-	-	1 278	85.2%	-	-	1 278	85.2%	-	-	-
Finance and administration	1 300	1 300	295	22.7%	292	22.5%	-	-	587	45.2%	24	59.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	600	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	100	600	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 552	47 531	13 076	26.4%	15 175	30.6%	4 079	8.6%	32 330	68.0%	16 345	68.7%	(75.0%)
Planning and Development	750	700	-	-	650	86.7%	-	-	650	92.9%	-	-	-
Road Transport	48 802	46 831	13 076	26.8%	14 525	29.8%	4 079	8.7%	31 680	67.6%	16 345	70.0%	(75.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 887	16 267	1 661	21.1%	1 665	21.1%	586	3.6%	3 912	24.0%	2 626	53.9%	(77.7%)
Energy sources	7 287	16 167	1 661	22.8%	1 665	22.8%	586	3.6%	3 912	24.2%	2 626	62.3%	(77.7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	100	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	519 013	477 175	145 268	28.0%	96 477	18.6%	92 743	19.4%	334 488	70.1%	91 146	60.5%	1.8%
Property rates	24 693	25 064	9 059	36.7%	3 762	15.2%	3 659	14.6%	16 480	65.8%	4 007	58.7%	(8.7%)

Service charges	49 380	49 380	5 149	10.4%	6 496	13.2%	6 553	13.3%	18 199	36.9%	5 991	36.4%	9.4%
Other revenue	170 414	128 204	11 339	6.7%	5 648	3.3%	7 556	5.9%	24 542	19.1%	7 495	12.0%	8%
Transfers and Subsidies - Operational	209 299	209 299	91 335	43.6%	68 885	32.9%	52 436	25.1%	212 656	101.6%	68 504	105.3%	(23.5%)
Transfers and Subsidies - Capital	51 148	51 148	28 342	55.4%	11 660	22.8%	22 531	44.1%	62 533	122.3%	4 994	64.9%	351.2%
Interest	14 080	14 080	43	.3%	27	.2%	8	.1%	78	.6%	154	4.5%	(94.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(395 303)	(357 084)	(52 414)	13.3%	(42 006)	10.6%	(31 783)	8.9%	(126 203)	35.3%	(24 690)	35.1%	28.7%
Suppliers and employees	(388 667)	(355 554)	(52 414)	13.5%	(42 006)	10.8%	(31 783)	8.9%	(126 203)	35.5%	(24 690)	35.7%	28.7%
Finance charges	(6 635)	(1 530)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	123 710	120 090	92 854	75.1%	54 471	44.0%	60 960	50.8%	208 285	173.4%	66 456	127.4%	(8.3%)
Cash Flow from Investing Activities													
Receipts	365	365	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	365	365	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 339)	(67 198)	(19 361)	32.1%	(23 990)	39.8%	(5 441)	8.1%	(48 792)	72.6%	(18 798)	73.0%	(71.1%)
Capital assets	(60 339)	(67 198)	(19 361)	32.1%	(23 990)	39.8%	(5 441)	8.1%	(48 792)	72.6%	(18 798)	73.0%	(71.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(59 974)	(66 833)	(19 361)	32.3%	(23 990)	40.0%	(5 441)	8.1%	(48 792)	73.0%	(18 798)	74.0%	(71.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(11 874)	(2 577)	-	(2 845)	-	(2 539)	21.4%	(7 960)	67.0%	(2 446)	-	3.8%
Repayment of borrowing	-	(11 874)	(2 577)	-	(2 845)	-	(2 539)	21.4%	(7 960)	67.0%	(2 446)	-	3.8%
Net Cash from/(used) Financing Activities	-	(11 874)	(2 577)	-	(2 845)	-	(2 539)	21.4%	(7 960)	67.0%	(2 446)	-	3.8%
Net Increase/(Decrease) in cash held	63 737	41 383	70 917	111.3%	27 636	43.4%	52 980	128.0%	151 533	366.2%	45 212	193.0%	17.2%
Cash/cash equivalents at the year begin:	51 913	16 763	9 986	19.2%	87 680	168.9%	115 316	687.9%	9 986	59.6%	94 121	56.5%	22.5%
Cash/cash equivalents at the year end:	115 650	58 147	87 680	75.8%	115 316	99.7%	168 296	289.4%	168 296	289.4%	139 333	134.0%	20.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(646)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(240)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(279)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(145)	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	(1 311)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(1 311)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	(1 311)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 446	31.4%	-	-	7 161	65.3%	353	3.2%	10 960	43.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 764	32.9%	3 756	25.9%	3 254	22.5%	2 701	18.7%	14 475	56.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 210	32.3%	3 756	14.8%	10 415	40.9%	3 054	12.0%	25 435	100.0%

Contact Details

Municipal Manager	Mr Jack Mdani	045 932 8106
Chief Financial Officer	Mrs Bukelwa Dlodlo- Mashologu	045 932 8124

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	364 703	368 467	393 572	107.9%	92 335	25.3%	75 477	20.5%	561 384	152.4%	86 350	85.0%	(12.6%)	
Exchange Revenue														
Service charges - Electricity	72 331	72 331	288 091	398.3%	14 361	19.9%	9 550	13.2%	312 002	431.4%	14 261	62.5%	(33.0%)	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	10 484	10 484	2 634	25.1%	2 681	25.6%	1 802	17.2%	7 117	67.9%	6 675	108.5%	(73.0%)	
Sale of Goods and Rendering of Services	452	320	59	13.1%	78	17.4%	146	45.7%	284	88.8%	56	58.7%	160.9%	
Agency services	966	966	286	29.6%	282	29.2%	230	23.9%	798	82.6%	196	37.7%	17.5%	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	5 228	6 728	1 672	32.0%	2 026	38.7%	725	10.8%	4 422	65.7%	1 503	77.1%	(51.8%)	
Interest earned from Current and Non Current Assets	32 162	34 262	6 338	19.7%	2 741	8.5%	3 576	10.4%	12 655	36.9%	8 050	61.7%	(55.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	34	34	-	-	-	-	-	-	-	-	(21)	-	(100.0%)	
Rental from Fixed Assets	1 989	1 989	219	11.0%	202	10.1%	140	7.0%	561	28.2%	445	61.7%	(68.6%)	
Licences or permits	2 363	1 513	337	14.2%	325	13.8%	343	22.7%	1 005	66.4%	(753)	22.2%	(145.5%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	498	498	81	16.3%	17	3.5%	22	4.3%	120	24.1%	534	119.9%	(96.0%)	
Non-Exchange Revenue														
Property rates	19 969	19 969	6 629	33.2%	3 406	17.1%	2 255	11.3%	12 290	61.5%	2 618	82.4%	(13.9%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	172	592	12	7.1%	10	5.5%	8	1.3%	30	5.0%	27	24.6%	(70.6%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	215 414	216 398	86 568	40.2%	65 358	30.3%	56 123	25.9%	208 049	96.1%	52 195	96.9%	7.5%	
Interest Receivables	2 383	2 383	645	27.1%	849	35.6%	558	23.4%	2 053	86.2%	564	60.7%	(.9%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	257	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	423 745	427 131	76 914	18.2%	79 910	18.9%	73 590	17.2%	230 414	53.9%	64 159	41.2%	14.7%	
Employee related costs	153 463	152 719	34 809	22.7%	33 083	21.6%	32 513	21.3%	100 405	65.7%	31 302	56.8%	3.9%	
Remuneration of councillors	15 899	15 899	3 538	22.3%	3 538	22.3%	4 013	25.2%	11 089	69.7%	3 543	64.9%	13.3%	
Bulk purchases - electricity	67 567	67 867	16 776	24.8%	17 240	25.5%	13 703	20.2%	47 719	70.3%	10 764	54.9%	27.3%	
Inventory consumed	19 887	17 807	2 094	10.5%	2 382	12.0%	2 465	13.8%	6 940	39.0%	2 646	30.1%	(6.9%)	
Debt impairment	18 913	14 113	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	20 835	20 299	-	-	3	-	-	-	3	-	-	-	-	
Interest/Dividends and Rent on Land	6 627	6 271	213	3.2%	-	-	183	2.9%	396	6.3%	101	6.1%	80.9%	
Contracted services	62 899	64 791	9 276	14.7%	11 061	17.6%	11 555	17.8%	31 892	49.2%	11 333	38.6%	2.0%	
Transfers and subsidies	146	146	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	3 905	6 000	-	-	-	-	-	-	-	-	-	-	-	
Operational Cost and Other Cost	50 799	58 394	10 208	20.1%	12 602	24.8%	9 158	15.7%	31 969	54.7%	4 469	35.8%	104.9%	
Disposal of Fixed and Intangible Assets	2 805	2 824	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(59 043)	(58 664)	316 658		12 426		1 887		330 970		22 191			
Transfers and subsidies - capital (monetary allocations)	52 345	55 129	15 744	30.1%	-	-	24 459	44.4%	40 203	72.9%	8 233	86.2%	197.1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(6 698)	(3 535)	332 402		12 426		26 346		371 174		30 424			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(6 698)	(3 535)	332 402		12 426		26 346		371 174		30 424			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(6 698)	(3 535)	332 402		12 426		26 346		371 174		30 424			
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(6 698)	(3 535)	332 402		12 426		26 346		371 174		30 424			

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	135 991	133 770	18 334	13.5%	35 788	26.3%	22 533	16.8%	76 655	57.3%	18 894	38.0%	19.3%
National Government	52 345	55 129	14 902	28.5%	16 519	31.6%	6 766	12.3%	38 187	69.3%	2 300	46.2%	194.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	72.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Department of Transport and Public Works)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 345	55 129	14 902	28.5%	16 519	31.6%	6 766	12.3%	38 187	69.3%	2 300	50.7%	194.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83 646	78 641	3 432	4.1%	19 270	23.0%	15 767	20.0%	38 468	48.9%	16 593	31.6%	(5.0%)
Capital Expenditure Functional	135 991	133 770	18 334	13.5%	35 788	26.3%	22 533	16.8%	76 655	57.3%	18 894	38.0%	19.3%
Municipal governance and administration	8 481	8 554	-	-	938	11.1%	121	1.4%	1 060	12.4%	216	31.3%	(43.8%)
Executive and Council	69	469	-	-	20	28.9%	3	.7%	23	4.9%	26	38.0%	(87.7%)
Finance and administration	8 412	8 085	-	-	918	10.9%	118	1.5%	1 037	12.8%	190	30.9%	(37.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 569	38 556	10 943	50.7%	1 824	8.5%	596	1.5%	13 362	34.7%	4 915	31.9%	(87.9%)
Community and Social Services	10 145	8 989	980	9.7%	1 824	18.0%	596	6.6%	3 400	37.8%	1 737	20.8%	(65.7%)
Sport And Recreation	3 700	9 135	4 503	121.7%	-	-	-	-	4 503	49.3%	2 913	30.5%	(100.0%)
Public Safety	7 724	20 432	5 459	70.7%	-	-	-	-	5 459	26.7%	265	36.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	93 202	81 275	6 610	7.1%	33 026	35.4%	21 816	26.8%	61 452	75.6%	13 757	44.5%	58.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	93 202	81 275	6 610	7.1%	33 026	35.4%	21 816	26.8%	61 452	75.6%	13 757	44.5%	58.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 661	5 068	781	6.2%	-	-	-	-	781	15.4%	6	12.6%	(100.0%)
Energy sources	4 290	4 160	781	18.2%	-	-	-	-	781	18.8%	-	15.0%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 090	216	-	-	-	-	-	-	-	-	-	-	-
Waste Management	281	691	-	-	-	-	-	-	-	-	6	.7%	(100.0%)
Other	78	318	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	367 875	381 851	262 384	71.3%	164 804	44.8%	105 365	27.6%	532 553	139.5%	112 110	115.7%	(6.0%)
Property rates	15 518	13 422	-	-	-	-	-	-	-	-	5 282	249.2%	(100.0%)

Service charges	61 164	73 616	-	-	-	-	-	-	-	52 442	378.4%	(100.0%)	
Other revenue	8 623	4 746	-	-	-	-	-	-	-	7 710	276.9%	(100.0%)	
Transfers and Subsidies - Operational	211 689	211 689	262 384	123.9%	164 804	77.9%	105 365	49.8%	532 553	251.6%	(115 594)	3.1%	(191.2%)
Transfers and Subsidies - Capital	38 719	38 719	-	-	-	-	-	-	-	-	161 936	353.0%	(100.0%)
Interest	32 162	39 659	-	-	-	-	-	-	-	-	334	2.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(370 939)	(375 312)	(41 515)	11.2%	(45 671)	12.3%	(36 661)	9.8%	(123 847)	33.0%	(60 157)	45.1%	(39.1%)
Suppliers and employees	(370 207)	(374 785)	(41 515)	11.2%	(45 671)	12.3%	(36 661)	9.8%	(123 847)	33.0%	(60 157)	45.2%	(39.1%)
Finance charges	(585)	(381)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(146)	(146)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(3 063)	6 540	220 869	(7 209.7%)	119 133	(3 888.8%)	68 704	1 050.6%	408 706	6 249.5%	51 953	(1 769.2%)	32.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(135 991)	(133 770)	-	-	-	-	-	-	-	-	(7 470)	5.9%	(100.0%)
Capital assets	(135 991)	(133 770)	-	-	-	-	-	-	-	-	(7 470)	5.9%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(135 991)	(133 770)	-	-	-	-	-	-	-	-	(7 470)	5.9%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(632)	(632)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(632)	(632)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(632)	(632)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(139 686)	(127 862)	220 869	(158.1%)	119 133	(85.3%)	68 704	(53.7%)	408 706	(319.6%)	44 483	(138.5%)	54.4%
Cash/cash equivalents at the year begin:	359 428	475 880	-	-	220 869	61.5%	340 002	71.4%	-	-	712 137	-	(52.3%)
Cash/cash equivalents at the year end:	219 741	348 017	220 869	100.5%	340 002	154.7%	408 706	117.4%	408 706	117.4%	756 620	231.9%	(46.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 863	13.7%	2 506	5.9%	1 931	4.5%	32 494	75.9%	42 815	27.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 310	5.1%	893	2.0%	860	1.9%	41 469	91.1%	45 532	28.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 661	3.9%	1 207	1.8%	1 164	1.7%	63 315	92.6%	68 367	43.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	129	6.0%	58	2.7%	58	2.7%	1 899	88.5%	2 145	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	1.0%	4	69.1%	-	-	2	29.9%	6	-	-	-	-	-
Total By Income Source	10 983	6.9%	4 668	2.9%	4 033	2.5%	139 179	87.6%	158 864	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 263	6.3%	1 408	2.7%	1 320	2.6%	45 519	88.4%	51 511	32.4%	-	-	-	-
Commercial	3 190	11.5%	1 272	4.6%	969	3.5%	22 365	80.5%	27 796	17.5%	-	-	-	-
Households	4 510	5.7%	1 981	2.5%	1 742	2.2%	71 254	89.6%	79 486	50.0%	-	-	-	-
Other	21	29.4%	7	9.8%	3	3.9%	40	56.9%	71	-	-	-	-	-
Total By Customer Group	10 983	6.9%	4 668	2.9%	4 033	2.5%	139 179	87.6%	158 864	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	218	95.3%	-	-	11	4.7%	229	1.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 606	39.4%	32	.1%	32	.1%	13 156	60.3%	21 827	94.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	193	17.3%	-	-	4	.3%	919	82.4%	1 115	4.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 799	38.0%	250	1.1%	36	.2%	14 086	60.8%	23 171	100.0%

Contact Details

Municipal Manager	Mr Theminkosi Mawonga	051 603 1309
Chief Financial Officer	Mr K Fourie	051 603 1320

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	490 072	486 060	149 184	30.4%	117 156	23.9%	111 055	22.8%	377 395	77.6%	75 773	79.0%	46.6%
Exchange Revenue													
Service charges - Electricity	229 089	229 089	52 871	23.1%	50 112	21.9%	47 876	20.9%	150 860	65.9%	20 017	70.8%	139.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	41 983	41 983	10 122	24.1%	10 265	24.5%	10 276	24.5%	30 662	73.0%	8 410	63.7%	22.2%
Sale of Goods and Rendering of Services	3 541	2 150	298	8.4%	377	10.7%	1 246	57.9%	1 921	89.4%	759	46.5%	64.1%
Agency services	5 065	2 565	641	12.7%	334	6.6%	775	30.2%	1 750	68.2%	698	73.3%	11.1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	31 364	31 364	7 833	25.0%	7 653	24.4%	7 779	24.8%	23 266	74.2%	6 267	76.9%	24.1%
Interest earned from Current and Non Current Assets	1 411	1 411	622	44.1%	397	28.1%	497	35.3%	1 517	107.5%	76	28.1%	551.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 468	2 150	532	21.5%	528	21.4%	567	26.4%	1 627	75.7%	680	75.5%	(16.5%)
Licences or permits	102	102	1	.9%	-	-	1	.6%	2	1.5%	0	2.3%	62.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 070	800	128	12.0%	346	32.4%	244	30.5%	718	89.8%	438	120.8%	(44.3%)
Non-Exchange Revenue													
Property rates	68 556	68 556	34 139	49.8%	11 910	17.4%	11 640	17.0%	57 689	84.1%	10 798	81.1%	7.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	713	713	52	7.3%	73	10.3%	37	5.2%	162	22.7%	2	.2%	1 730.8%
Licences or permits	1 567	1 567	2 987	190.6%	2 287	145.9%	2 544	162.4%	7 819	498.9%	2 728	2 498.8%	(6.7%)
Transfer and subsidies - Operational	94 657	95 124	36 399	38.5%	31 319	33.1%	25 086	26.4%	92 804	97.6%	22 989	94.8%	9.1%
Interest Receivables	8 486	8 486	2 559	30.2%	1 553	18.3%	2 488	29.3%	6 599	77.8%	1 912	99.9%	30.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	524 943	526 930	184 867	35.2%	54 534	10.4%	102 747	19.5%	342 148	64.9%	94 677	62.3%	8.5%
Employee related costs	145 669	145 669	34 575	23.7%	34 344	23.6%	34 900	24.0%	103 819	71.3%	32 989	70.8%	5.8%
Remuneration of councillors	10 057	10 057	2 568	25.5%	2 404	23.9%	2 681	26.7%	7 654	76.1%	2 589	82.1%	3.6%
Bulk purchases - electricity	188 178	200 206	62 111	33.0%	38 663	20.5%	47 226	23.6%	147 999	73.9%	32 285	62.0%	46.3%
Inventory consumed	900	900	-	-	-	-	27	3.0%	27	3.0%	37	7.1%	(26.8%)
Debt impairment	20 937	20 937	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	32 502	32 502	7 724	23.8%	7 664	23.6%	7 498	23.1%	22 887	70.4%	8 035	74.9%	(6.7%)
Interest, Dividends and Rent on Land	20 000	23 000	6 470	32.4%	8 241	41.2%	195	.8%	14 906	64.8%	5 420	73.3%	(96.4%)
Contracted services	40 877	52 467	7 233	17.7%	12 167	29.8%	3 784	7.2%	23 184	44.2%	9 888	76.5%	(61.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	400	4 200	60 728	15 181.9%	(57 194)	(14 298.6%)	2 277	54.2%	5 810	138.3%	419	167.8%	442.8%
Operational Cost and Other Cost	65 423	36 991	3 459	5.3%	8 244	12.6%	4 158	11.2%	15 861	42.9%	3 310	34.6%	25.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	(295)	-	(100.0%)
Surplus/(Deficit)	(34 870)	(40 870)	(35 683)		62 622		8 308		35 247		(18 904)		
Transfers and subsidies - capital (monetary allocations)	34 870	40 870	9 173	26.3%	10 682	30.6%	1 428	3.5%	21 283	52.1%	2 058	73.2%	(30.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	0	(26 510)		73 304		9 736		56 530		(16 847)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	0	(26 510)		73 304		9 736		56 530		(16 847)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	0	(26 510)		73 304		9 736		56 530		(16 847)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	0	(26 510)		73 304		9 736		56 530		(16 847)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	39 920	50 687	5 195	13.0%	13 232	33.1%	7 183	14.2%	25 610	50.5%	2 682	49.4%	167.8%
National Government	30 322	35 539	4 304	14.2%	10 292	33.9%	2 665	7.5%	17 261	48.6%	1 799	68.2%	48.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 322	35 539	4 304	14.2%	10 292	33.9%	2 665	7.5%	17 261	48.6%	1 799	68.2%	48.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 598	15 148	892	9.3%	2 940	30.6%	4 517	29.8%	8 349	55.1%	882	20.1%	411.9%
Capital Expenditure Functional	39 920	50 687	5 195	13.0%	13 232	33.1%	7 183	14.2%	25 610	50.5%	2 682	49.4%	167.8%
Municipal governance and administration	2 398	2 948	-	-	441	18.4%	303	10.3%	744	25.2%	631	146.3%	(52.0%)
Executive and Council	1 214	1 134	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 183	1 813	-	-	441	37.3%	303	16.7%	744	41.0%	631	152.9%	(52.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	33.4%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	33.4%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 357	26 575	4 263	20.0%	6 898	32.3%	861	3.2%	12 023	45.2%	972	55.1%	(11.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 357	26 575	4 263	20.0%	6 898	32.3%	861	3.2%	12 023	45.2%	972	55.1%	(11.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 165	21 165	932	5.8%	5 892	36.5%	6 019	28.4%	12 843	60.7%	1 078	42.1%	458.2%
Energy sources	15 739	20 739	932	5.9%	5 892	37.4%	5 493	26.5%	12 317	59.4%	1 078	41.5%	409.4%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	426	426	-	-	-	-	526	123.6%	526	123.6%	-	113.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	453 381	461 287	154 755	34.1%	101 339	22.4%	112 629	24.4%	368 722	79.9%	174 405	110.1%	(35.4%)
Property rates	56 514	56 514	20 931	37.0%	20 117	35.6%	19 268	34.1%	60 316	106.7%	8 183	(15.8%)	135.5%

Service charges	252 119	255 936	34 156	13.5%	28 700	11.4%	29 105	11.4%	91 961	35.9%	97 607	176.3%	(70.2%)
Other revenue	13 810	11 432	5 548	40.2%	4 381	31.7%	5 919	51.8%	15 849	138.6%	18 542	486.9%	(68.1%)
Transfers and Subsidies - Operational	94 657	95 124	38 474	40.6%	31 809	33.6%	23 205	24.4%	93 488	98.3%	23 042	42.9%	7%
Transfers and Subsidies - Capital	34 870	40 870	42 054	120.6%	12 596	36.1%	32 542	79.6%	87 192	213.3%	15 996	(127.2%)	103.4%
Interest	1 411	1 411	13 591	963.4%	3 737	264.9%	2 590	183.6%	19 917	1 411.8%	11 034	132.8%	(76.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(514 685)	(510 694)	(68 518)	13.3%	(116 004)	22.5%	(90 305)	17.7%	(274 826)	53.8%	(36 129)	27.9%	150.0%
Suppliers and employees	(494 685)	(487 694)	(68 518)	13.9%	(116 004)	23.5%	(90 305)	18.5%	(274 826)	56.4%	(36 129)	29.0%	150.0%
Finance charges	(20 000)	(23 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(61 304)	(49 407)	86 237	(140.7%)	(14 665)	23.9%	22 324	(45.2%)	93 896	(190.0%)	138 276	(524.8%)	(83.9%)
Cash Flow from Investing Activities													
Receipts	-	-	7 585	-	6 973	-	9 013	-	23 571	-	3 494	-	158.0%
Proceeds on disposal of PPE	-	-	7 585	-	6 973	-	9 013	-	23 571	-	3 494	-	158.0%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 908)	(57 508)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(45 908)	(57 508)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(45 908)	(57 508)	7 585	(16.5%)	6 973	(15.2%)	9 013	(15.7%)	23 571	(41.0%)	3 494	(27.4%)	158.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(107 212)	(106 915)	93 822	(87.5%)	(7 693)	7.2%	31 337	(29.3%)	117 467	(109.9%)	141 770	(324.3%)	(77.9%)
Cash/cash equivalents at the year begin:	122 764	122 764	(3 910)	(3.2%)	89 912	73.2%	82 220	67.0%	(3 910)	(3.2%)	211 597	(8.2%)	(61.1%)
Cash/cash equivalents at the year end:	15 552	15 849	89 912	578.1%	82 220	528.7%	137 771	869.3%	137 771	869.3%	353 367	2 426.4%	(61.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 009	7.9%	5 769	4.6%	4 632	3.8%	105 632	83.7%	126 243	27.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 864	4.8%	2 577	3.2%	1 737	2.2%	72 446	89.9%	80 624	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 436	3.2%	3 655	2.8%	3 488	2.5%	128 039	91.7%	139 618	30.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	185	3.6%	153	3.0%	128	2.5%	4 683	90.9%	5 150	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	3 415	3.0%	3 030	2.7%	3 275	2.9%	103 942	91.4%	113 661	24.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(719)	15.2%	(370)	7.8%	36	(.8%)	(3 687)	77.8%	(4 740)	(1.0%)	-	-	-	-
Total By Income Source	21 191	4.6%	14 815	3.2%	13 496	2.9%	411 055	89.3%	460 557	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 368	5.4%	3 106	5.0%	2 679	4.3%	52 734	85.2%	61 888	13.4%	-	-	-	-
Commercial	7 574	13.8%	3 036	5.5%	2 140	3.9%	42 104	76.8%	54 854	11.9%	-	-	-	-
Households	9 989	3.0%	8 485	2.6%	8 459	2.6%	303 078	91.8%	330 011	71.7%	-	-	-	-
Other	260	1.9%	188	1.4%	218	1.6%	13 139	95.2%	13 804	3.0%	-	-	-	-
Total By Customer Group	21 191	4.6%	14 815	3.2%	13 496	2.9%	411 055	89.3%	460 557	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 103	2.0%	18 725	2.2%	6 403	.8%	800 466	95.0%	842 696	97.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(10)	-	964	4.2%	(327)	(1.4%)	22 111	97.2%	22 737	2.6%
Auditor-General	(6 275)	214.2%	-	-	-	-	3 345	(114.2%)	(2 930)	(.3%)
Other	1 640	100.0%	-	-	605	36.9%	(605)	(36.9%)	1 640	.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 457	1.4%	19 688	2.3%	6 680	.8%	825 316	95.5%	864 142	100.0%

Contact Details

Municipal Manager	Mr Khaya Gashi	051 653 1777
Chief Financial Officer	Ms Tembisa Kahla	072 368 0305

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	952 998	910 495	278 695	29.2%	254 103	26.7%	221 248	24.3%	754 046	82.8%	173 398	71.8%	27.6%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	293 258	201 484	48 179	16.4%	44 164	15.1%	49 444	24.5%	141 787	70.4%	27 413	30.9%	80.4%
Service charges - Waste Water Management	56 167	39 747	9 594	17.1%	9 058	16.1%	9 409	23.7%	28 061	70.6%	1 427	29.2%	559.1%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 912	573	166	8.7%	634	33.2%	112	19.5%	912	159.0%	1 010	336.4%	(89.0%)
Agency services	499	499	96	19.3%	108	21.7%	122	24.5%	327	65.5%	129	50.3%	(5.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 523	131 131	32 130	46.9%	33 436	48.8%	32 959	25.1%	98 524	75.1%	32 325	144.3%	2.0%
Interest earned from Current and Non Current Assets	7 726	7 423	2 710	35.1%	2 180	28.2%	2 574	34.7%	7 464	100.5%	1 504	49.6%	71.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	947	994	22	2.3%	36	3.8%	958	96.4%	1 016	102.2%	10	2.2%	9 592.1%
Licences or permits	163	407	92	56.5%	98	60.2%	99	24.3%	289	71.0%	92	195.5%	7.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 175	298	-	-	298	25.3%	-	-	298	100.0%	75	34.3%	(100.0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	148	36	-	45	-	36	24.2%	116	78.5%	6	-	547.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 018	522 789	185 670	35.6%	164 045	31.4%	125 536	24.0%	475 251	90.9%	109 406	90.4%	14.7%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	609	5 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	915 855	907 642	122 564	13.4%	162 464	17.7%	308 538	34.0%	593 565	65.4%	117 740	42.7%	162.1%
Employee related costs	295 141	289 026	64 963	22.0%	62 112	21.0%	63 736	22.1%	190 811	66.0%	63 093	66.9%	1.0%
Remuneration of councillors	8 093	8 093	1 816	22.4%	1 775	21.9%	1 866	23.1%	5 457	67.4%	1 700	67.2%	9.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	66 353	50 169	5 984	9.0%	11 349	17.1%	15 827	31.5%	33 161	66.1%	6 223	64.9%	154.4%
Debt impairment	186 689	245 081	-	-	-	-	176 637	72.1%	176 637	72.1%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	94 116	74 116	-	-	33 201	35.3%	4 390	5.9%	37 590	50.7%	-	.6%	(100.0%)
Interest/Dividends and Rent on Land	9 549	7 549	-	-	134	1.4%	215	2.8%	349	4.6%	-	-	(100.0%)
Contracted services	87 206	85 613	18 374	21.1%	20 337	23.3%	17 915	20.9%	56 626	66.1%	14 607	47.3%	22.6%
Transfers and subsidies	11 922	11 466	4 731	39.7%	3 773	31.6%	4	-	8 508	74.2%	2 391	82.2%	(99.8%)
Irrecoverable debts written off	10 100	9 289	1 448	14.3%	752	7.4%	2 815	30.3%	5 014	54.0%	1 301	15.2%	116.3%
Operational Cost and Other Cost	141 582	122 240	25 247	17.8%	29 032	20.5%	25 133	20.6%	79 412	65.0%	28 426	59.6%	(11.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	5 104	5 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	37 143	2 852	156 131		91 639		(87 290)		160 480		55 658		
Transfers and subsidies - capital (monetary allocations)	245 667	258 563	31 365	12.8%	70 359	28.6%	36 416	14.1%	138 140	53.4%	29 016	73.9%	25.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	282 810	261 416	187 496		161 998		(50 874)		298 620		84 674		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	282 810	261 416	187 496		161 998		(50 874)		298 620		84 674		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	282 810	261 416	187 496		161 998		(50 874)		298 620		84 674		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	282 810	261 416	187 496		161 998		(50 874)		298 620		84 674		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	273 663	293 334	31 365	11.5%	67 521	24.7%	51 926	17.7%	150 811	51.4%	26 208	49.4%	98.1%
National Government	238 928	258 563	31 365	13.1%	67 416	28.2%	36 416	14.1%	135 197	52.3%	25 028	55.8%	45.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	238 928	258 563	31 365	13.1%	67 416	28.2%	36 416	14.1%	135 197	52.3%	25 028	55.8%	45.5%
Borrowing	21 950	21 950	-	-	-	-	13 804	62.9%	13 804	62.9%	-	-	(100.0%)
Internally generated funds	12 786	12 821	-	-	105	.8%	1 706	13.3%	1 811	14.1%	1 180	30.3%	44.6%
Capital Expenditure Functional	273 663	293 334	31 365	11.5%	67 521	24.7%	51 926	17.7%	150 811	51.4%	26 208	49.4%	98.1%
Municipal governance and administration	28 545	28 580	-	-	-	-	14 004	49.0%	14 004	49.0%	1 180	4.6%	1 087.0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	28 545	28 580	-	-	-	-	14 004	49.0%	14 004	49.0%	1 180	4.6%	1 087.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 364	1 364	-	-	-	-	845	62.0%	845	62.0%	-	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 364	1 364	-	-	-	-	845	62.0%	845	62.0%	-	-	(100.0%)
Economic and Environmental Services	205 014	219 368	30 601	14.9%	58 316	28.4%	26 132	11.9%	115 049	52.4%	14 242	57.9%	83.5%
Planning and Development	205 014	219 368	30 601	14.9%	58 316	28.4%	26 132	11.9%	115 049	52.4%	14 242	58.0%	83.5%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 739	44 022	763	2.0%	9 205	23.8%	10 945	24.9%	20 913	47.5%	10 785	49.0%	1.5%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	38 739	38 826	763	2.0%	9 205	23.8%	10 945	28.2%	20 913	53.9%	10 785	49.0%	1.5%
Waste Water Management	-	5 195	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	943 992	878 216	281 874	29.9%	(196 109)	(20.8%)	33 861	3.9%	119 627	13.6%	138 725	63.7%	(75.6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	163 884	100 991	1 012	.6%	2 182	1.3%	5 567	5.5%	8 760	8.7%	2 520	3.4%	120.9%
Other revenue	4 697	2 920	4 828	102.8%	(4 612)	(98.2%)	2 735	93.7%	2 951	101.1%	4 703	111.9%	(41.9%)
Transfers and Subsidies - Operational	522 018	521 255	170 056	32.6%	(159 083)	(30.5%)	4 223	.8%	15 196	2.9%	106 231	93.8%	(96.0%)
Transfers and Subsidies - Capital	245 667	245 627	105 967	43.1%	(34 883)	(14.2%)	21 308	8.7%	92 392	37.6%	25 000	53.4%	(14.8%)
Interest	7 726	7 423	11	.1%	287	3.7%	30	.4%	328	4.4%	271	21.0%	(89.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(661 607)	(584 344)	(310 956)	47.0%	(246 139)	37.2%	(263 782)	45.1%	(820 877)	140.5%	(132 303)	91.4%	99.4%
Suppliers and employees	(640 202)	(581 355)	(305 591)	47.7%	(247 586)	38.7%	(263 782)	45.4%	(816 558)	140.5%	(132 303)	94.3%	99.4%
Finance charges	(9 483)	(2 989)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(11 922)	-	(5 365)	45.0%	1 447	(12.1%)	-	-	(3 918)	-	-	-	-
Net Cash from(used) Operating Activities	282 385	293 872	(29 082)	(10.3%)	(442 247)	(156.6%)	(229 920)	(78.2%)	(701 250)	(238.6%)	6 422	14.8%	(3 680.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(273 663)	(308 982)	(49 316)	18.0%	(72 973)	26.7%	(21 308)	6.9%	(143 597)	46.5%	60 053	(9.3%)	(135.5%)
Capital assets	(273 663)	(308 982)	(49 316)	18.0%	(72 973)	26.7%	(21 308)	6.9%	(143 597)	46.5%	60 053	(9.3%)	(135.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(273 663)	(308 982)	(49 316)	18.0%	(72 973)	26.7%	(21 308)	6.9%	(143 597)	46.5%	60 053	(9.3%)	(135.5%)
Cash Flow from Financing Activities													
Receipts	-	21 950	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	21 950	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 535)	(1 307)	(628)	7.4%	134	(1.6%)	(413)	31.6%	(907)	69.4%	-	-	(100.0%)
Repayment of borrowing	(8 535)	(1 307)	(628)	7.4%	134	(1.6%)	(413)	31.6%	(907)	69.4%	-	-	(100.0%)
Net Cash from(used) Financing Activities	(8 535)	20 643	(628)	7.4%	134	(1.6%)	(413)	(2.0%)	(907)	(4.4%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	187	5 533	(79 025)	(42 268.3%)	(515 087)	(275 504.8%)	(251 641)	(4 547.9%)	(845 753)	(15 285.2%)	66 475	146.3%	(478.5%)
Cash/cash equivalents at the year begin:	3 339	31 591	-	-	(47 434)	(1 420.8%)	(562 520)	(1 780.6%)	-	-	11 817	-	(4 860.3%)
Cash/cash equivalents at the year end:	3 526	37 125	(47 434)	(1 345.4%)	(562 520)	(15 955.5%)	(814 161)	(2 193.0%)	(814 161)	(2 193.0%)	78 292	143.4%	(1 139.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	60 193	3.7%	24 662	1.5%	24 480	1.5%	1 522 901	93.3%	1 632 236	77.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 273	2.9%	5 404	1.4%	5 362	1.4%	361 257	94.3%	383 295	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 091	93.8%	0	-	0	-	71	6.1%	1 164	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 564	1.6%	882	.9%	767	.8%	95 958	96.8%	99 170	4.7%	-	-	-	-
Total By Income Source	74 121	3.5%	30 948	1.5%	30 610	1.4%	1 980 187	93.6%	2 115 865	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 645	12.2%	1 077	3.6%	906	3.0%	24 334	81.2%	29 962	1.4%	-	-	-	-
Commercial	508	4.1%	183	1.5%	167	1.4%	11 504	93.1%	12 362	.6%	-	-	-	-
Households	56 138	3.1%	25 811	1.4%	25 585	1.4%	1 725 816	94.1%	1 833 750	86.7%	-	-	-	-
Other	13 829	5.8%	3 877	1.6%	3 552	1.5%	218 533	91.1%	239 791	11.3%	-	-	-	-
Total By Customer Group	74 121	3.5%	30 948	1.5%	30 610	1.4%	1 980 187	93.6%	2 115 865	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 255	34.9%	20 686	44.4%	884	1.9%	8 815	18.9%	46 640	99.7%
Auditor-General	56	80.5%	-	-	-	-	13	19.5%	69	.1%
Other	26	32.6%	-	-	42	52.3%	12	15.1%	81	.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 337	34.9%	20 686	44.2%	926	2.0%	8 841	18.9%	46 790	100.0%

Contact Details

Municipal Manager	Mr Mcebisi Patrick Nonjola	045 979 3006
Chief Financial Officer	Ms Sulene Du Toit	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	453 171	463 628	178 966	39.5%	138 562	30.6%	105 722	22.8%	423 250	91.3%	112 484	94.3%	(6.0%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 296	1 396	357	27.6%	357	27.6%	359	25.7%	1 073	76.9%	349	104.7%	2.9%
Sale of Goods and Rendering of Services	616	616	76	12.3%	117	19.1%	199	32.3%	392	63.7%	132	42.6%	50.6%
Agency services	6 400	6 400	1 231	19.2%	1 545	24.1%	1 304	20.4%	4 079	63.7%	1 157	55.5%	12.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	749	1 049	250	33.4%	252	33.7%	255	24.4%	758	72.2%	257	104.2%	(.8%)
Interest earned from Current and Non Current Assets	22 000	24 000	5 211	23.7%	4 840	22.0%	4 769	19.9%	14 820	61.7%	5 795	92.1%	(17.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 224	1 224	184	15.1%	250	20.4%	219	17.9%	652	53.3%	170	50.9%	29.0%
Licences or permits	200	200	24	12.2%	9	4.3%	24	12.0%	57	28.4%	11	50.0%	115.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	3 660	7 842	2 366	64.6%	4 274	116.8%	523	6.7%	7 163	91.3%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	380	380	214	56.4%	11	3.0%	29	7.5%	254	67.0%	33	65.7%	(11.9%)
Non-Exchange Revenue													
Property rates	42 607	42 607	20 794	48.8%	3 671	8.6%	3 889	9.1%	28 354	66.5%	5 899	81.2%	(34.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 552	1 947	661	42.6%	606	39.0%	1 025	52.7%	2 292	117.8%	349	88.8%	193.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	362 391	362 871	145 301	40.1%	118 841	32.8%	90 570	25.0%	354 713	97.8%	95 972	97.3%	(5.6%)
Interest Receivables	9 097	11 097	2 297	25.3%	2 566	28.2%	2 557	23.0%	7 420	66.9%	2 360	77.4%	8.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 000	2 000	-	-	1 223	122.3%	-	-	1 223	61.1%	-	6.5%	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	552 377	599 661	124 603	22.6%	120 644	21.8%	112 292	18.7%	357 539	59.6%	102 667	54.1%	9.4%
Employee related costs	181 307	190 714	42 097	23.2%	42 764	23.6%	48 738	25.6%	133 600	70.1%	41 220	70.2%	18.2%
Remuneration of councillors	31 073	31 073	6 835	22.0%	6 836	22.0%	7 500	24.1%	21 171	68.1%	7 071	72.3%	6.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	(50)	-	(100.0%)
Debt impairment	11 163	11 163	-	-	-	-	-	-	-	-	-	9.9%	-
Depreciation, Amortisation and Impairment	57 500	63 500	15 157	26.4%	20 258	35.2%	9 710	15.3%	45 125	71.1%	12 730	71.1%	(23.7%)
Interest,Dividends and Rent on Land	150	4 150	-	-	-	-	-	-	-	-	-	-	-
Contracted services	106 909	120 098	24 961	23.3%	23 072	21.6%	18 405	15.3%	66 438	55.3%	18 016	49.9%	2.2%
Transfers and subsidies	7 000	7 164	813	11.6%	-	-	3 524	49.2%	4 337	60.5%	487	9.3%	623.4%
Irrecoverable debts written off	16 500	16 500	576	3.5%	441	2.7%	873	5.3%	1 889	11.5%	295	1.4%	195.7%
Operational Cost and Other Cost	140 775	155 299	34 163	24.3%	27 273	19.4%	23 542	15.2%	84 978	54.7%	22 899	51.3%	2.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(99 206)	(136 034)	54 363		17 918		(6 570)		65 711		9 817		
Transfers and subsidies - capital (monetary allocations)	65 535	66 126	21 831	33.3%	21 702	33.1%	9 673	14.6%	53 206	80.5%	2 770	85.0%	249.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(33 671)	(69 908)	76 195		39 620		3 103		118 918		12 587		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(33 671)	(69 908)	76 195		39 620		3 103		118 918		12 587		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(33 671)	(69 908)	76 195		39 620		3 103		118 918		12 587		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(33 671)	(69 908)	76 195		39 620		3 103		118 918		12 587		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	137 355	146 996	30 000	21.8%	35 966	26.2%	22 016	15.0%	87 982	59.9%	22 095	59.7%	(.4%)
National Government	64 835	65 638	18 984	29.3%	18 892	29.1%	8 639	13.2%	46 515	70.9%	5 263	74.0%	64.1%
Provincial Government	700	700	-	-	-	-	-	-	-	-	(2 631)	309.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Department of Transport and Public Works)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 535	66 338	18 984	29.0%	18 892	28.8%	8 639	13.0%	46 515	70.1%	2 632	74.7%	228.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	71 820	80 658	11 016	15.3%	17 074	23.8%	13 377	16.6%	41 467	51.4%	19 462	45.0%	(31.3%)
Capital Expenditure Functional	137 355	146 996	30 000	21.8%	35 966	26.2%	22 016	15.0%	87 982	59.9%	22 095	60.3%	(.4%)
Municipal governance and administration	11 850	8 880	150	1.3%	21	.2%	2 393	26.9%	2 964	28.9%	13 989	63.1%	(82.9%)
Executive and Council	300	300	-	-	-	-	46	15.3%	46	15.3%	50	33.0%	(7.1%)
Finance and administration	11 550	8 580	150	1.3%	21	.2%	2 347	27.4%	2 518	29.3%	13 940	63.4%	(83.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	105 335	116 288	29 849	28.3%	32 946	31.3%	15 473	13.3%	78 269	67.3%	7 443	60.0%	107.9%
Planning and Development	2 500	470	-	-	87	3.5%	199	42.4%	286	60.9%	326	28.1%	(38.8%)
Road Transport	102 835	115 818	29 849	29.0%	32 859	32.0%	15 274	13.2%	77 982	67.3%	7 117	60.4%	114.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 170	21 827	-	-	3 000	14.9%	4 150	19.0%	7 149	32.8%	662	54.0%	526.6%
Energy sources	13 000	12 499	-	-	2 619	20.1%	3 479	27.8%	6 098	48.8%	634	78.6%	448.5%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 170	9 328	-	-	380	5.3%	671	7.2%	1 051	11.3%	28	18.0%	2 296.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	551 328	557 159	223 964	40.6%	151 035	27.4%	149 498	26.8%	524 497	94.1%	99 522	76.0%	50.2%
Property rates	48 227	48 227	5 684	11.8%	4 267	8.8%	3 151	6.5%	13 103	27.2%	3 239	53.8%	(2.7%)

Service charges	2 511	2 611	368	14.7%	215	8.6%	133	5.1%	716	27.4%	164	38.8%	(19.0%)
Other revenue	50 664	52 059	25 965	51.2%	13 837	27.3%	12 088	23.2%	51 891	99.7%	1 566	12.8%	672.1%
Transfers and Subsidies - Operational	362 391	362 427	146 541	40.4%	117 855	32.5%	124 499	34.4%	388 894	107.3%	94 445	93.4%	31.8%
Transfers and Subsidies - Capital	65 535	65 535	45 054	68.7%	14 800	22.6%	7 420	11.3%	67 274	102.7%	-	55.6%	(100.0%)
Interest	22 000	26 300	351	1.6%	61	.3%	2 207	8.4%	2 619	10.0%	108	1.1%	1 951.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(469 857)	(510 408)	(62 272)	13.3%	(49 371)	10.5%	(44 296)	8.7%	(155 939)	30.6%	(26 830)	25.3%	65.1%
Suppliers and employees	(462 707)	(503 094)	(62 272)	13.5%	(49 371)	10.7%	(44 296)	8.8%	(155 939)	31.0%	(26 830)	25.9%	65.1%
Finance charges	(150)	(150)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(7 000)	(7 164)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	81 471	46 751	161 692	198.5%	101 664	124.8%	105 202	225.0%	368 558	788.3%	72 692	347.7%	44.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(137 355)	(145 240)	(34 283)	25.0%	(43 238)	31.5%	(25 234)	17.4%	(102 754)	70.7%	(15 646)	61.4%	61.3%
Capital assets	(137 355)	(145 240)	(34 283)	25.0%	(43 238)	31.5%	(25 234)	17.4%	(102 754)	70.7%	(15 646)	61.4%	61.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(137 355)	(145 240)	(34 283)	25.0%	(43 238)	31.5%	(25 234)	17.4%	(102 754)	70.7%	(15 646)	61.4%	61.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(55 883)	(98 490)	127 409	(228.0%)	58 426	(104.6%)	79 968	(81.2%)	265 804	(269.9%)	57 046	(379.7%)	40.2%
Cash/cash equivalents at the year begin:	334 981	334 981	288 536	86.1%	415 946	124.2%	474 372	141.6%	288 536	86.1%	428 228	128.8%	10.8%
Cash/cash equivalents at the year end:	279 097	236 491	415 946	149.0%	474 372	170.0%	554 340	234.4%	554 340	234.4%	485 274	322.2%	14.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 219	1.2%	705	.7%	698	.7%	103 092	97.5%	105 714	73.6%	(1 849)	(1.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	129	1.0%	118	.9%	112	.9%	12 072	97.1%	12 430	8.7%	(25)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	942	3.7%	938	3.7%	934	3.7%	22 669	89.0%	25 483	17.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Total By Income Source	2 289	1.6%	1 761	1.2%	1 743	1.2%	137 833	96.0%	143 628	100.0%	(1 875)	(1.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	196	.8%	195	.8%	195	.8%	23 497	97.6%	24 083	16.8%	(22)	(.1%)	-	-
Commercial	1 481	2.0%	972	1.3%	961	1.3%	69 968	95.3%	73 362	51.1%	(773)	(1.1%)	-	-
Households	613	1.3%	594	1.3%	567	1.3%	44 368	96.1%	46 163	32.1%	(1 080)	(2.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 289	1.6%	1 761	1.2%	1 743	1.2%	137 833	96.0%	143 628	100.0%	(1 875)	(1.3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 904	100.0%	-	-	-	-	-	-	1 904	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 904	100.0%	-	-	-	-	-	-	1 904	100.0%

Contact Details

Municipal Manager	Mr Veille Castro Makedama	039 252 0131
Chief Financial Officer	Mr Bufile Fikeni	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	383 573	358 038	106 273	27.7%	73 741	19.2%	51 314	14.3%	231 329	64.6%	87 224	67.0%	(41.2%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 565	1 565	294	18.8%	293	18.7%	294	18.8%	881	56.3%	299	60.1%	(1.8%)
Sale of Goods and Rendering of Services	758	758	10	1.3%	16	2.1%	-	-	26	3.4%	4	4.2%	(100.0%)
Agency services	1 773	1 773	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 034	2 034	493	24.3%	162	8.0%	161	7.9%	816	40.1%	154	22.9%	4.5%
Interest earned from Current and Non Current Assets	116 237	116 237	1 325	1.1%	367	.3%	2 338	2.0%	4 030	3.5%	4 754	7.5%	(50.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	261	261	47	18.2%	53	20.4%	36	13.7%	136	52.2%	44	47.6%	(19.0%)
Licences or permits	261	261	24	9.1%	47	17.9%	14	5.2%	84	32.1%	55	63.4%	(75.5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 031	1 031	121	11.7%	171	16.6%	208	20.2%	500	48.5%	366	55.9%	(43.2%)
Non-Exchange Revenue													
Property rates	15 645	15 645	15 809	101.0%	-	-	-	-	15 809	101.0%	-	101.5%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	110	110	-	-	-	-	-	-	-	-	(20)	(6.6%)	(100.0%)
Licences or permits	782	782	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	236 224	210 689	87 482	37.0%	71 496	30.3%	47 102	22.4%	206 080	97.8%	80 490	96.2%	(41.5%)
Interest Receivables	5 789	5 789	668	11.5%	1 137	19.6%	1 162	20.1%	2 968	51.3%	1 077	52.1%	7.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 104	1 104	-	-	-	-	-	-	-	-	-	100.0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	375 405	378 600	66 351	17.7%	65 628	17.5%	77 138	20.4%	209 117	55.2%	70 882	53.0%	8.8%
Employee related costs	138 069	138 713	34 201	24.8%	30 370	22.0%	40 713	29.4%	105 284	75.9%	33 882	72.1%	20.2%
Remuneration of councillors	17 366	17 366	3 792	21.8%	4 082	23.5%	4 382	25.2%	12 257	70.6%	3 808	70.1%	15.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 902	6 366	563	8.2%	808	11.7%	1 213	19.0%	2 583	40.6%	1 054	51.8%	15.1%
Debt impairment	78	156	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	71 198	71 198	-	-	83	.1%	-	-	83	.1%	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	51 550	47 058	7 532	14.6%	7 202	14.0%	7 956	16.9%	22 691	48.2%	5 333	42.3%	49.2%
Transfers and subsidies	15 000	15 091	5 000	33.3%	5 000	33.3%	5 000	33.1%	15 000	99.4%	8 800	100.1%	(43.2%)
Irrecoverable debts written off	-	-	125	-	92	-	7	-	224	-	0	-	4 418.2%
Operational Cost and Other Cost	75 242	82 651	15 137	20.1%	17 991	23.9%	17 868	21.6%	50 996	61.7%	18 005	60.5%	(.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 168	(20 561)	39 922		8 113		(25 825)		22 211		16 342		
Transfers and subsidies - capital (monetary allocations)	65 007	95 148	16 817	25.9%	25 208	38.8%	22 001	23.1%	64 026	67.3%	29 220	97.3%	(24.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	73 175	74 586	56 740		33 321		(3 824)		86 237		45 562		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	73 175	74 586	56 740		33 321		(3 824)		86 237		45 562		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	73 175	74 586	56 740		33 321		(3 824)		86 237		45 562		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	73 175	74 586	56 740		33 321		(3 824)		86 237		45 562		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		143 710	135 438	(62 983)	(43.8%)	34 244	23.8%	25 085	18.5%	(3 655)	(2.7%)	16 377	45.1%	53.2%
National Government		85 512	85 512	(98 455)	(115.1%)	25 525	29.8%	15 752	18.4%	(57 178)	(66.9%)	11 816	56.0%	33.3%
Provincial Government		5 130	9 535	(19 549)	(381.1%)	30	.6%	1 877	19.7%	(17 641)	(185.0%)	2 757	44.7%	(31.9%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		90 642	95 048	(118 004)	(130.2%)	25 555	28.2%	17 630	18.5%	(74 819)	(78.7%)	14 573	54.9%	21.0%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		53 068	40 390	55 021	103.7%	8 689	16.4%	7 455	18.5%	71 165	176.2%	1 804	18.5%	313.3%
Capital Expenditure Functional		143 710	145 327	(70 731)	(49.2%)	34 244	23.8%	28 344	19.5%	(8 142)	(5.6%)	20 086	44.9%	41.1%
Municipal governance and administration		20 954	12 567	1 126	5.4%	410	2.0%	1 454	11.6%	2 990	23.8%	390	9.3%	273.2%
Executive and Council		5 370	3 145	48	.9%	29	.5%	19	.6%	96	3.0%	-	37.4%	(100.0%)
Finance and administration		15 584	9 422	1 078	6.9%	381	2.4%	1 435	15.2%	2 894	30.7%	390	8.9%	268.4%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		380	95	1 831	481.7%	30	7.9%	-	-	1 861	1 958.5%	30	183.1%	(100.0%)
Community and Social Services		380	95	1 831	481.7%	30	7.9%	-	-	1 861	1 958.5%	30	183.1%	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		119 526	130 042	(74 226)	(62.1%)	33 757	28.2%	26 861	20.7%	(13 608)	(10.5%)	19 381	46.6%	38.6%
Planning and Development		5 100	4 300	831	16.3%	-	-	-	-	831	19.3%	-	9.4%	-
Road Transport		114 426	125 742	(75 057)	(65.6%)	33 757	29.5%	26 861	21.4%	(14 439)	(11.5%)	19 381	47.1%	38.6%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		2 850	2 622	539	18.9%	46	1.6%	30	1.1%	615	23.5%	286	41.6%	(89.6%)
Energy sources		-	-	306	-	-	-	-	-	306	-	-	-	-
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		2 850	2 622	233	8.2%	46	1.6%	30	1.1%	309	11.8%	286	41.6%	(89.6%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	(35 898)	(35 429)	225 744	(628.8%)	201 943	(562.5%)	241 152	(680.7%)	668 839	(1 887.8%)	195 856	(5 690.1%)	23.1%
Property rates	(3 413)	(6 919)	1 363	(39.9%)	548	(16.0%)	991	(14.3%)	2 901	(41.9%)	818	(51.0%)	21.2%

Service charges	1 486	1 631	2	.1%	-	-	1	.1%	3	2%	150	43.4%	(99.4%)
Other revenue	24 801	24 714	312	1.3%	415	1.7%	373	1.5%	1 100	4.5%	470	6.5%	(20.5%)
Transfers and Subsidies - Operational	(49 232)	(47 566)	197 209	(400.6%)	196 954	(400.1%)	208 978	(439.3%)	603 141	(1 268.0%)	148 220	(1 567.3%)	41.0%
Transfers and Subsidies - Capital	(13 596)	(14 157)	25 532	(187.8%)	3 659	(26.9%)	28 449	(200.9%)	57 640	(407.1%)	44 968	#####	(36.7%)
Interest	4 056	6 869	1 327	32.7%	367	9.0%	2 361	34.4%	4 054	59.0%	1 230	24.1%	91.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(321 408)	(324 910)	(26 767)	8.3%	(37 023)	11.5%	(28 946)	8.9%	(92 735)	28.5%	(38 101)	92.1%	(24.0%)
Suppliers and employees	(306 408)	(309 818)	(26 767)	8.7%	(37 023)	12.1%	(28 946)	9.3%	(92 735)	29.9%	(38 101)	96.6%	(24.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(15 000)	(15 091)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(357 307)	(360 338)	198 978	(55.7%)	164 920	(46.2%)	212 206	(58.9%)	576 103	(159.9%)	157 755	(179.0%)	34.5%
Cash Flow from Investing Activities													
Receipts	1 114	1 208	-	-	-	-	-	-	-	-	-	117.3%	-
Proceeds on disposal of PPE	1 114	1 208	-	-	-	-	-	-	-	-	-	117.3%	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(18 148)	-	(32 495)	-	(23 084)	-	(73 727)	-	(14 198)	-	62.6%
Capital assets	-	-	(18 148)	-	(32 495)	-	(23 084)	-	(73 727)	-	(14 198)	-	62.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	1 114	1 208	(18 148)	(1 629.0%)	(32 495)	(2 916.8%)	(23 084)	(1 911.0%)	(73 727)	(6 103.4%)	(14 198)	(4 767.3%)	62.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(356 193)	(359 130)	180 830	(50.8%)	132 425	(37.2%)	189 121	(52.7%)	502 376	(139.9%)	143 556	(166.8%)	31.7%
Cash/cash equivalents at the year begin:	172 407	-	117 328	68.1%	319 737	185.5%	468 121	-	117 328	-	573 219	125.4%	(18.3%)
Cash/cash equivalents at the year end:	(183 786)	(359 130)	319 737	(174.0%)	468 121	(254.7%)	657 243	(183.0%)	657 243	(183.0%)	716 775	(331.8%)	(8.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 356	1.8%	616	.8%	615	.8%	74 532	96.6%	77 118	86.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	166	1.3%	153	1.2%	148	1.2%	11 979	96.2%	12 447	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 522	1.7%	769	.9%	764	.9%	86 511	96.6%	89 565	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	210	.6%	206	.6%	202	.6%	34 278	98.2%	34 897	39.0%	-	-	-	-
Commercial	408	2.4%	201	1.2%	200	1.2%	15 989	95.2%	16 798	18.8%	-	-	-	-
Households	903	2.4%	362	1.0%	361	1.0%	36 244	95.7%	37 871	42.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 522	1.7%	769	.9%	764	.9%	86 511	96.6%	89 565	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 990	47.8%	(4)	(.1%)	(235)	(5.6%)	2 408	57.9%	4 159	99.5%
Auditor-General	-	-	-	-	-	-	21	100.0%	21	.5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 990	47.6%	(4)	(.1%)	(235)	(5.6%)	2 430	58.1%	4 180	100.0%

Contact Details

Municipal Manager	Mr Mandisi Ngxekana	047 564 6700
Chief Financial Officer	Ms Nontobeko Faith Siwahla	047 564 6700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	477 958	534 707	222 539	46.6%	187 217	39.2%	104 347	19.5%	514 103	96.1%	121 957	99.0%	(14.4%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	526	929	265	50.4%	199	37.8%	202	21.7%	666	71.7%	177	140.5%	13.8%
Sale of Goods and Rendering of Services	676	726	220	32.6%	143	21.2%	114	15.8%	478	65.8%	231	50.9%	(50.5%)
Agency services	1 579	1 012	234	14.8%	272	17.2%	195	19.3%	701	69.3%	221	52.3%	(11.7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	115	247	62	53.7%	62	53.5%	62	25.2%	186	75.2%	61	175.1%	2.5%
Interest earned from Current and Non Current Assets	48 686	48 533	12 472	25.6%	11 794	24.2%	11 485	23.7%	35 751	73.7%	11 293	84.7%	1.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	190	-	64	33.5%	70	37.0%	-	-	134	-	-	-	-
Rental from Fixed Assets	19	291	5	24.0%	7	34.5%	118	40.5%	129	44.4%	6	104.0%	2 037.6%
Licences or permits	4 828	5 048	1 268	26.3%	1 204	24.9%	1 346	26.7%	3 818	75.6%	982	68.7%	37.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	90 810	27 336	-	2 303	-	1 330	1.5%	30 970	34.1%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	285	1 353	365	128.0%	316	110.5%	53	3.9%	734	54.2%	139	235.9%	(61.9%)
Non-Exchange Revenue													
Property rates	20 999	17 638	17 620	83.9%	-	-	-	-	17 620	99.9%	3	74.1%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	8 894	-	(100.0%)
Fines, penalties and forfeits	482	213	46	9.5%	61	12.7%	241	113.0%	348	163.0%	31	39.8%	672.9%
Licences or permits	120	-	19	16.2%	16	13.4%	-	-	35	-	26	67.1%	(100.0%)
Transfer and subsidies - Operational	397 754	359 373	161 593	40.6%	169 818	42.7%	88 174	24.5%	419 584	116.8%	98 961	96.2%	(10.9%)
Interest Receivables	1 698	3 845	969	57.1%	953	56.1%	1 026	26.7%	2 949	76.7%	931	70.3%	10.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	(104 794.5%)	-
Other Gains	-	4 689	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	552 843	678 649	107 585	19.5%	123 964	22.4%	102 339	15.1%	333 887	49.2%	80 802	48.5%	26.7%
Employee related costs	199 277	215 281	49 761	25.0%	48 567	24.4%	51 475	23.9%	149 803	69.6%	44 508	64.0%	15.7%
Remuneration of councillors	26 516	28 737	6 684	25.2%	6 684	25.2%	7 494	26.1%	20 863	72.6%	9 171	75.4%	(18.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	9 497	7 881	710	7.5%	1 832	19.3%	2 633	33.4%	5 176	65.7%	836	20.6%	215.0%
Debt impairment	(6 939)	7 800	-	-	-	-	433	5.6%	433	5.6%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	67 719	79 383	-	-	-	-	-	-	-	-	-	1.3%	-
Interest/Dividends and Rent on Land	-	2 501	-	-	-	-	1	-	1	-	-	-	(100.0%)
Contracted services	127 040	205 933	25 652	20.2%	33 434	26.3%	14 539	7.1%	73 625	35.8%	7 883	25.4%	84.4%
Transfers and subsidies	24 760	30 035	8 882	35.9%	15 686	63.3%	4 460	14.8%	29 028	96.6%	3 545	35.1%	25.8%
Irrecoverable debts written off	7 441	-	-	-	-	-	-	-	-	-	-	102.6%	-
Operational Cost and Other Cost	97 531	98 747	15 895	16.3%	17 761	18.2%	21 304	21.6%	54 959	55.7%	14 859	59.6%	43.4%
Disposal of Fixed and Intangible Assets	-	2 148	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	203	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(74 885)	(143 941)	114 954		63 254		2 008		180 216		41 155		
Transfers and subsidies - capital (monetary allocations)	126 148	180 835	269	.2%	4 014	3.2%	35 987	19.9%	40 269	22.3%	197	(11.6%)	18 211.9%
Transfers and subsidies - capital (in-kind)	-	78	-	-	-	-	-	-	-	-	7 948	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	51 263	36 971	115 223		67 267		37 995		220 485		49 300		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	51 263	36 971	115 223		67 267		37 995		220 485		49 300		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 263	36 971	115 223		67 267		37 995		220 485		49 300		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 263	36 971	115 223		67 267		37 995		220 485		49 300		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	177 700	274 079	19 209	10.8%	49 933	28.1%	44 039	16.1%	113 181	41.3%	24 054	7.8%	83.1%
National Government	107 737	163 714	13 001	12.1%	41 364	38.4%	29 075	17.8%	83 440	51.0%	8 998	(8.0%)	223.1%
Provincial Government	-	17 271	-	-	-	-	1 043	6.0%	1 043	6.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	(3 369)	-	3 729	-	-	-	360	-	10 799	-	(100.0%)
Transfers recognised - capital	107 737	180 985	9 632	8.9%	45 093	41.9%	30 118	16.6%	84 842	46.9%	19 798	5.2%	52.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	69 963	93 095	9 577	13.7%	4 840	6.9%	13 921	15.0%	28 338	30.4%	4 257	12.0%	227.0%
Capital Expenditure Functional	180 526	274 079	20 333	11.3%	50 650	28.1%	44 039	16.1%	115 022	42.0%	24 535	69.4%	79.5%
Municipal governance and administration	21 394	22 713	5 211	24.4%	2 382	11.1%	2 906	12.8%	10 498	46.2%	2 180	454.5%	33.3%
Executive and Council	2 769	2 520	665	24.0%	28	1.0%	713	28.3%	1 406	55.8%	208	7.8%	242.6%
Finance and administration	18 625	20 193	4 546	24.4%	2 353	12.6%	2 193	10.9%	9 092	45.0%	1 972	507.3%	11.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 870	5 058	(2 410)	(41.1%)	4 172	71.1%	1 086	21.5%	2 847	56.3%	10 871	436.7%	(90.0%)
Community and Social Services	4 913	4 973	666	13.6%	443	9.0%	1 086	21.8%	2 195	44.2%	71	40.5%	1 420.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	957	85	(3 369)	(352.2%)	3 729	389.8%	-	-	360	423.1%	10 799	-	(100.0%)
Health	-	-	292	-	-	-	-	-	292	-	-	-	-
Economic and Environmental Services	143 802	221 118	17 646	12.3%	42 473	29.5%	38 113	17.2%	98 232	44.4%	11 284	(9%)	237.7%
Planning and Development	9 478	18 521	242	2.6%	2 457	25.9%	1 023	5.5%	3 722	20.1%	197	(12.1%)	420.4%
Road Transport	134 324	202 597	17 404	13.0%	40 016	29.8%	37 090	18.3%	94 510	46.6%	11 088	.4%	234.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 460	25 190	(113)	(1.2%)	1 624	17.2%	1 935	7.7%	3 445	13.7%	199	(13.9%)	870.5%
Energy sources	3 649	7 700	-	-	1 556	42.7%	-	-	1 556	20.2%	-	(347.8%)	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 811	17 490	(113)	(1.9%)	68	1.2%	1 935	11.1%	1 889	10.8%	199	35.2%	870.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	553 526	666 064	232 658	42.0%	164 917	29.8%	203 369	30.5%	600 944	90.2%	275 098	120.8%	(26.1%)
Property rates	21 602	17 638	548	2.5%	4 335	20.1%	1 395	7.9%	6 279	35.6%	580	22.0%	140.4%

Service charges	483	929	231	47.8%	297	61.4%	168	18.1%	695	74.8%	22	53.2%	658.1%
Other revenue	8 609	14 993	2 241	26.0%	2 076	24.1%	1 964	13.1%	6 281	41.9%	117 935	(966.9%)	(98.3%)
Transfers and Subsidies - Operational	396 684	410 859	203 249	51.2%	130 725	33.0%	165 148	40.2%	499 122	121.5%	148 057	133.9%	11.5%
Transfers and Subsidies - Capital	126 148	221 645	25 884	20.5%	27 484	21.8%	34 694	15.7%	88 061	39.7%	(5 927)	(23.2%)	(685.4%)
Interest	-	-	505	-	-	-	-	-	505	-	14 430	88.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(521 666)	(589 835)	(84 898)	16.3%	(103 709)	19.9%	(75 639)	12.8%	(264 246)	44.8%	(56 823)	35.2%	33.1%
Suppliers and employees	(501 823)	(587 334)	(84 270)	16.8%	(102 076)	20.3%	(75 639)	12.9%	(261 985)	44.6%	(55 970)	36.0%	35.1%
Finance charges	-	(2 501)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(19 843)	-	(628)	3.2%	(1 633)	8.2%	-	-	(2 261)	-	(853)	15.5%	(100.0%)
Net Cash from/(used) Operating Activities	31 860	76 229	147 760	463.8%	61 207	192.1%	127 729	167.6%	336 697	441.7%	218 274	14 695.4%	(41.5%)
Cash Flow from Investing Activities													
Receipts	-	3 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	3 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 355)	(315 191)	(26 555)	13.0%	(64 627)	31.6%	(52 903)	16.8%	(144 085)	45.7%	(28 545)	61.8%	85.3%
Capital assets	(204 355)	(315 191)	(26 555)	13.0%	(64 627)	31.6%	(52 903)	16.8%	(144 085)	45.7%	(28 545)	61.8%	85.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(204 355)	(312 191)	(26 555)	13.0%	(64 627)	31.6%	(52 903)	16.9%	(144 085)	46.2%	(28 545)	61.8%	85.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(172 495)	(235 962)	121 206	(70.3%)	(3 420)	2.0%	74 826	(31.7%)	192 612	(81.6%)	189 730	(142.4%)	(60.6%)
Cash/cash equivalents at the year begin:	336 893	348 160	442 805	131.4%	576 373	171.1%	612 111	175.8%	442 805	127.2%	540 908	111.9%	13.2%
Cash/cash equivalents at the year end:	164 397	112 198	576 373	350.6%	576 453	350.6%	686 937	612.3%	686 937	612.3%	730 638	628.5%	(6.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 901	2.8%	1 634	2.4%	612	1.2%	63 575	93.6%	67 922	94.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	98	2.5%	186	4.8%	91	2.4%	3 509	90.3%	3 885	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 999	2.8%	1 821	2.5%	904	1.3%	67 083	93.4%	71 807	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	245	7%	329	1.0%	165	5%	32 340	97.8%	33 079	46.1%	-	-	-	-
Commercial	531	5.6%	416	4.4%	207	2.2%	8 312	87.8%	9 466	13.2%	-	-	-	-
Households	1 224	4.2%	1 076	3.7%	532	1.8%	26 431	90.3%	29 263	40.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 999	2.8%	1 821	2.5%	904	1.3%	67 083	93.4%	71 807	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	710	98.1%	(30)	(4.1%)	-	-	43	6.0%	723	54.4%
Auditor-General	(0)	-	0	-	-	-	-	-	-	-
Other	606	100.0%	-	-	-	-	-	-	606	45.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 316	99.0%	(30)	(2.2%)	-	-	43	3.2%	1 330	100.0%

Contact Details

Municipal Manager	Mr Mr Simthembele Mvunelo	047 555 0161
Chief Financial Officer	Mr Lubabalo Manjingolo	047 555 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KUMKANI MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	356 282	332 495	149 953	42.1%	84 609	23.7%	70 525	21.2%	305 086	91.8%	71 023	90.2%	(.7%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 879	2 462	1 057	56.3%	1 054	56.1%	1 054	42.8%	3 165	128.5%	1 016	91.9%	3.7%
Sale of Goods and Rendering of Services	114	114	(4 632)	(4 046.0%)	27	23.7%	32	28.4%	(4 572)	(3 993.9%)	32	429.3%	.8%
Agency services	1 496	1 496	285	19.0%	340	22.7%	311	20.8%	935	62.5%	226	56.0%	37.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	886	883	52	5.9%	78	8.8%	255	28.9%	385	43.6%	210	66.6%	21.5%
Interest earned from Current and Non Current Assets	13 326	6 914	1 810	13.6%	1 287	9.7%	1 576	22.8%	4 673	67.6%	2 394	56.8%	(34.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	49	49	11	22.6%	12	24.8%	15	31.3%	38	78.6%	14	74.0%	5.8%
Licences or permits	265	265	118	44.5%	103	38.8%	5	2.0%	226	85.3%	11	168.1%	(52.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	(0)	100.0%	(100.0%)
Non-Exchange Revenue													
Property rates	42 177	49 052	48 244	114.4%	-	-	-	-	48 244	98.4%	-	99.3%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 919	1 919	100	5.2%	247	12.9%	181	9.4%	528	27.5%	9	(54.9%)	1 860.1%
Licences or permits	1 366	1 366	295	21.6%	279	20.4%	244	17.8%	817	59.8%	307	55.9%	(20.6%)
Transfer and subsidies - Operational	287 766	258 766	102 591	35.7%	80 614	28.0%	60 908	23.5%	244 113	94.3%	65 448	90.0%	(6.9%)
Interest Receivables	4 837	4 837	465	9.6%	568	11.8%	1 736	35.9%	2 769	57.3%	1 355	69.7%	28.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	202	4 371	(127)	(62.9%)	-	-	4 208	96.3%	4 081	93.4%	-	(1 700.1%)	(100.0%)
Other Gains	-	-	(316)	-	-	-	-	-	(316)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	408 157	394 216	138 196	33.9%	68 237	16.7%	76 328	19.4%	282 761	71.7%	70 065	69.5%	8.9%
Employee related costs	133 596	133 596	25 040	18.7%	26 384	19.7%	31 386	23.5%	82 810	62.0%	29 831	73.1%	5.2%
Remuneration of councillors	25 005	25 005	5 503	22.0%	5 503	22.0%	3 658	14.6%	14 663	58.6%	5 529	78.0%	(33.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 233	11 927	349	2.8%	4 056	33.2%	2 371	19.9%	6 775	56.8%	2 126	49.1%	11.5%
Debt impairment	16 904	20 091	225	1.3%	-	-	-	-	225	1.1%	-	4.0%	-
Depreciation, Amortisation and Impairment	31 653	31 653	9 705	30.7%	-	-	-	-	9 705	30.7%	8 744	123.6%	(100.0%)
Interest,Dividends and Rent on Land	-	-	773	-	-	-	-	-	773	-	-	-	-
Contracted services	82 833	72 261	45 889	55.4%	12 139	14.7%	15 902	22.0%	73 930	102.3%	6 384	43.0%	149.1%
Transfers and subsidies	6 403	7 103	172	2.7%	419	6.5%	700	9.9%	1 291	18.2%	(131)	57.0%	(636.0%)
Irrecoverable debts written off	-	-	31 144	-	-	-	-	-	31 144	-	-	-	-
Operational Cost and Other Cost	99 530	92 580	19 396	19.5%	19 738	19.8%	22 312	24.1%	61 445	66.4%	17 581	61.6%	26.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(51 875)	(61 721)	11 757		16 371		(5 803)		22 325		958		
Transfers and subsidies - capital (monetary allocations)	96 095	140 293	50 911	53.0%	20 463	21.3%	12 424	8.9%	83 797	59.7%	22 867	69.2%	(45.7%)
Transfers and subsidies - capital (in-kind)	-	-	126	-	-	-	-	-	126	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 220	78 572	62 793		36 834		6 621		106 248		23 825		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 220	78 572	62 793		36 834		6 621		106 248		23 825		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 220	78 572	62 793		36 834		6 621		106 248		23 825		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 220	78 572	62 793		36 834		6 621		106 248		23 825		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	129 825	177 999	91 025	70.1%	29 027	22.4%	24 845	14.0%	144 897	81.4%	24 189	72.1%	2.7%
National Government	88 544	143 048	87 436	98.7%	18 319	20.7%	15 998	11.2%	121 752	85.1%	18 735	91.7%	(14.6%)
Provincial Government	8 000	8 000	(2 575)	(32.2%)	5 340	66.8%	-	-	2 765	34.6%	-	23.6%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	2 077	7.6%	(100.0%)
Transfers recognised - capital	96 544	151 048	84 861	87.9%	23 659	24.5%	15 998	10.6%	124 517	82.4%	20 812	73.9%	(23.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 281	26 951	6 164	18.5%	5 369	16.1%	8 847	32.8%	20 380	75.6%	3 377	59.6%	162.0%
Capital Expenditure Functional	129 825	177 999	176 130	135.7%	29 027	22.4%	24 931	14.0%	230 088	129.3%	22 112	56.0%	12.7%
Municipal governance and administration	11 476	14 476	134 784	1 174.5%	3 446	30.0%	535	3.7%	138 764	958.6%	948	49.4%	(43.6%)
Executive and Council	1 974	1 974	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 502	12 502	134 784	1 418.5%	3 446	36.3%	535	4.3%	138 764	1 109.9%	948	43.0%	(43.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 955	8 325	(2 507)	(15.7%)	291	1.8%	565	6.8%	(1 650)	(19.8%)	-	166.6%	(100.0%)
Community and Social Services	9 712	6 712	(2 507)	(25.8%)	-	-	-	-	(2 507)	(37.3%)	-	149.9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 243	1 613	-	-	291	4.7%	565	35.0%	866	53.1%	-	(63.9%)	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	83 285	136 489	35 469	42.6%	22 384	26.9%	18 612	13.6%	76 465	56.0%	21 068	49.2%	(11.7%)
Planning and Development	14 069	12 769	(5 686)	(40.4%)	3 491	24.8%	542	4.2%	(1 653)	(12.9%)	3 455	(59.9%)	(84.3%)
Road Transport	69 216	123 720	41 156	59.5%	18 892	27.3%	18 070	14.6%	78 118	63.1%	17 613	80.0%	2.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 109	18 709	8 384	43.9%	2 907	15.2%	5 219	27.9%	16 510	88.2%	96	92.9%	5 336.4%
Energy sources	16 870	16 870	7 385	43.8%	1 888	11.2%	5 219	30.9%	14 492	85.9%	-	107.3%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 239	1 839	999	44.6%	1 019	45.5%	-	-	2 018	109.7%	96	46.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	417 090	446 502	152 508	36.6%	240 463	57.7%	199 328	44.6%	592 299	132.7%	98 753	79.1%	101.8%
Property rates	26 006	29 922	1 396	5.4%	14 119	54.3%	1 141	3.8%	16 655	55.7%	1 133	63.9%	.7%

Service charges	1 318	1 727	-	-	-	-	1	.1%	1	.1%	169	16.9%	(99.3%)
Other revenue	7 701	11 870	2 134	27.7%	1 675	21.8%	6 437	54.2%	10 247	86.3%	687	46.9%	837.1%
Transfers and Subsidies - Operational	285 970	256 970	109 667	38.3%	188 487	65.9%	121 170	47.2%	419 324	163.2%	65 210	91.4%	85.8%
Transfers and Subsidies - Capital	96 095	140 293	39 311	40.9%	36 181	37.7%	70 565	50.3%	146 057	104.1%	29 160	60.6%	142.0%
Interest	-	5 720	-	-	-	-	14	.2%	14	.2%	2 394	53.1%	(99.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(345 456)	(312 417)	(93 460)	27.1%	(81 532)	23.6%	(80 010)	25.8%	(255 002)	81.6%	(61 916)	110.3%	29.2%
Suppliers and employees	(345 456)	(312 417)	(93 460)	27.1%	(81 532)	23.6%	(80 010)	25.6%	(255 002)	81.6%	(61 916)	110.3%	29.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 634	134 085	59 049	82.4%	158 930	221.9%	119 318	89.0%	337 297	251.6%	36 837	44.9%	223.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(149 299)	(204 119)	(41 425)	27.7%	(24 519)	16.4%	(23 423)	11.5%	(89 367)	43.8%	(23 905)	77.3%	(2.0%)
Capital assets	(149 299)	(204 119)	(41 425)	27.7%	(24 519)	16.4%	(23 423)	11.5%	(89 367)	43.8%	(23 905)	77.3%	(2.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(149 299)	(204 119)	(41 425)	27.7%	(24 519)	16.4%	(23 423)	11.5%	(89 367)	43.8%	(23 905)	77.3%	(2.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(77 665)	(70 034)	17 624	(22.7%)	134 411	(173.1%)	95 895	(136.9%)	247 930	(354.0%)	12 932	(66.6%)	641.5%
Cash/cash equivalents at the year begin:	124 982	124 982	71 601	57.3%	89 224	71.4%	223 635	178.9%	71 601	57.3%	63 932	87.4%	249.8%
Cash/cash equivalents at the year end:	47 317	54 948	89 224	188.6%	223 635	472.6%	319 530	581.5%	319 530	581.5%	76 864	44.3%	315.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 318	2.8%	1 366	.9%	1 341	.9%	144 860	95.4%	151 685	86.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	447	1.9%	431	1.8%	427	1.8%	22 085	94.4%	23 390	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 764	2.7%	1 797	1.0%	1 769	1.0%	166 945	95.2%	175 276	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	334	.4%	333	.4%	333	.4%	78 496	98.7%	79 496	45.4%	-	-	-	-
Commercial	2 261	5.8%	589	1.5%	556	1.4%	35 812	91.3%	39 217	22.4%	-	-	-	-
Households	2 170	3.8%	876	1.5%	880	1.6%	52 637	93.1%	56 563	32.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 764	2.7%	1 797	1.0%	1 769	1.0%	166 945	95.2%	175 276	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(605)	41.8%	(159)	11.0%	43	(3.0%)	(725)	50.2%	(1 445)	(75.1%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 169	45.5%	545	21.2%	(6)	(.2%)	864	33.6%	2 572	133.6%
Auditor-General	-	-	-	-	-	-	(25)	100.0%	(25)	(1.3%)
Other	37	4.5%	787	95.5%	-	-	-	-	824	42.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	602	31.3%	1 172	60.9%	38	2.0%	114	5.9%	1 926	100.0%

Contact Details

Municipal Manager	Mr T. Mase	047 553 7024
Chief Financial Officer	Mrs N Boti	047 553 7007

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 925 459	2 231 742	904 068	47.0%	632 264	32.8%	407 044	18.2%	1 943 376	87.1%	679 273	101.6%	(40.1%)
Property rates	270 111	284 026	31 848	11.8%	32 132	11.9%	25 396	8.9%	89 376	31.5%	36 481	50.7%	(30.4%)

Service charges	926 000	1 043 766	166 180	17.9%	252 560	27.3%	112 292	10.8%	531 032	50.9%	136 068	59.3%	(17.5%)
Other revenue	59 127	118 694	37 857	64.0%	48 821	82.6%	39 825	33.6%	126 504	106.6%	319 109	642.3%	(87.5%)
Transfers and Subsidies - Operational	478 389	484 122	280 480	58.6%	200 585	41.9%	125 825	26.0%	606 890	125.4%	164 109	119.0%	(23.3%)
Transfers and Subsidies - Capital	169 129	230 444	385 056	227.7%	97 113	57.4%	101 669	44.1%	583 838	253.4%	22 564	47.2%	350.6%
Interest	22 703	70 689	2 647	11.7%	1 053	4.6%	2 037	2.9%	5 736	8.1%	943	38.6%	116.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 792 486)	(1 893 863)	(245 068)	13.7%	(409 171)	22.8%	(413 728)	21.8%	(1 067 967)	56.4%	(358 913)	71.1%	15.3%
Suppliers and employees	(1 792 186)	(1 891 844)	(245 068)	13.7%	(409 171)	22.8%	(413 728)	21.9%	(1 067 967)	56.5%	(358 913)	71.2%	15.3%
Finance charges	(300)	(2 018)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	132 973	337 879	659 000	495.6%	223 093	167.8%	(6 685)	(2.0%)	875 409	259.1%	320 360	259.5%	(102.1%)
Cash Flow from Investing Activities													
Receipts	2 305	(2 500)	-	-	630	27.3%	-	-	630	(25.2%)	-	106.9%	-
Proceeds on disposal of PPE	2 305	(2 500)	-	-	630	27.3%	-	-	630	(25.2%)	-	106.9%	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(229 433)	(295 611)	(665 626)	290.1%	(354 574)	154.5%	(217 966)	73.7%	(1 238 167)	418.9%	(260 062)	278.4%	(16.2%)
Capital assets	(229 433)	(295 611)	(665 626)	290.1%	(354 574)	154.5%	(217 966)	73.7%	(1 238 167)	418.9%	(260 062)	278.4%	(16.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(227 129)	(298 111)	(665 626)	293.1%	(353 944)	155.8%	(217 966)	73.1%	(1 237 537)	415.1%	(260 062)	280.1%	(16.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(301)	-	(1 388)	-	(96)	-	(1 785)	-	(822)	-	(88.3%)
Repayment of borrowing	-	-	(301)	-	(1 388)	-	(96)	-	(1 785)	-	(822)	-	(88.3%)
Net Cash from/(used) Financing Activities	-	-	(301)	-	(1 388)	-	(96)	-	(1 785)	-	(822)	-	(88.3%)
Net Increase/(Decrease) in cash held	(94 155)	39 768	(6 927)	7.4%	(132 238)	140.4%	(224 747)	(565.1%)	(363 912)	(915.1%)	59 477	207.7%	(477.9%)
Cash/cash equivalents at the year begin:	55 681	55 681	67 191	120.7%	60 264	108.2%	(71 975)	(129.3%)	67 191	120.7%	211 021	102.4%	(134.1%)
Cash/cash equivalents at the year end:	(38 474)	95 449	60 264	(196.6%)	(71 975)	187.1%	(296 722)	(310.9%)	(296 722)	(310.9%)	270 497	172.9%	(209.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 700	27.2%	13 822	9.7%	6 236	4.4%	83 449	58.7%	142 206	11.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	63 214	11.3%	11 318	2.0%	9 929	1.8%	475 145	84.9%	559 605	43.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22 269	6.3%	6 041	1.7%	5 295	1.5%	320 434	90.5%	354 039	27.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 033	1.4%	2 626	1.2%	2 527	1.1%	214 755	96.3%	222 942	17.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	2 086	100.0%	2 086	2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	127 216	9.9%	33 807	2.6%	23 987	1.9%	1 095 869	85.6%	1 280 879	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 942	6.3%	10 581	3.9%	6 877	2.6%	233 715	87.2%	268 115	20.9%	-	-	-	-
Commercial	59 047	24.5%	9 953	4.1%	5 010	2.1%	166 932	69.3%	240 942	18.8%	-	-	-	-
Households	51 226	6.6%	13 274	1.7%	12 100	1.6%	695 222	90.1%	771 822	60.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	127 216	9.9%	33 807	2.6%	23 987	1.9%	1 095 869	85.6%	1 280 879	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 971	33.4%	44 149	50.9%	(48 902)	(56.4%)	62 513	72.1%	86 730	99.7%
Auditor-General	-	4	-	-	-	-	-	-	-	4
Other	220	100.0%	-	-	-	-	-	-	220	3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	29 195	33.6%	44 149	50.8%	(48 902)	(56.2%)	62 513	71.9%	86 954	100.0%

Contact Details

Municipal Manager	Mr Ngamela Pakade	047 495 1026
Chief Financial Officer	Mr Xolani Sikoti	047 495 1270

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26									2024/25		Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Cash Flow from Operating Activities													
Receipts	2 898 302	234 469	989 508	34.1%	1 033 576	35.7%	1 042 602	444.7%	3 065 686	1 307.5%	619 004	90.8%	68.4%
Property rates													

Service charges	334 455	-	55 140	16.5%	64 866	19.4%	49 551	-	169 558	-	41 987	52.9%	18.0%
Other revenue	133 656	234 469	56 704	42.4%	52 078	39.0%	367 514	156.7%	476 296	203.1%	10 303	36.6%	3 467.0%
Transfers and Subsidies - Operational	1 271 766	-	530 460	41.7%	423 633	33.3%	317 552	-	1 271 646	-	301 306	100.1%	5.4%
Transfers and Subsidies - Capital	1 102 925	-	324 149	29.4%	476 069	43.2%	277 142	-	1 077 350	-	236 689	99.4%	17.1%
Interest	55 500	-	23 056	41.5%	16 940	30.5%	30 842	-	70 837	-	28 718	156.0%	7.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 483 351)	-	(563 682)	38.0%	(715 260)	48.2%	(500 971)	-	(1 779 913)	-	(497 079)	143.6%	.8%
Suppliers and employees	(1 483 351)	-	(563 682)	38.0%	(715 260)	48.2%	(500 971)	-	(1 779 913)	-	(497 079)	143.6%	.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 414 951	234 469	425 827	30.1%	318 316	22.5%	541 631	231.0%	1 285 773	548.4%	121 924	51.9%	344.2%
Cash Flow from Investing Activities													
Receipts	1 300	-	1 106	85.1%	-	-	-	-	1 106	-	-	-	-
Proceeds on disposal of PPE	1 300	-	1 106	85.1%	-	-	-	-	1 106	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 369 537)	-	(184 904)	13.5%	(287 597)	21.0%	(181 839)	-	(654 340)	-	(194 766)	49.9%	(6.6%)
Capital assets	(1 369 537)	-	(184 904)	13.5%	(287 597)	21.0%	(181 839)	-	(654 340)	-	(194 766)	49.9%	(6.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(1 368 237)	-	(183 797)	13.4%	(287 597)	21.0%	(181 839)	-	(653 233)	-	(194 766)	49.9%	(6.6%)
Cash Flow from Financing Activities													
Receipts	450	-	76	17.0%	-	-	-	-	76	-	(754)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	(754)	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	450	-	76	17.0%	-	-	-	-	76	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(20)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(20)	-	(100.0%)
Net Cash from/(used) Financing Activities	450	-	76	17.0%	-	-	-	-	76	-	(774)	-	(100.0%)
Net Increase/(Decrease) in cash held	47 164	234 469	242 105	513.3%	30 719	65.1%	359 792	153.4%	632 616	269.8%	(73 615)	63.8%	(588.7%)
Cash/cash equivalents at the year begin:	529 011	529 011	764 666	144.5%	1 006 772	190.3%	1 037 490	196.1%	764 666	144.5%	685 163	114.9%	51.4%
Cash/cash equivalents at the year end:	576 175	763 480	1 006 772	174.7%	1 037 490	180.1%	1 397 283	183.0%	1 397 283	183.0%	611 547	96.7%	128.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	53 155	7.0%	38 053	5.0%	18 628	2.5%	650 020	85.5%	759 857	92.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 699	15.7%	3 234	5.2%	2 137	3.5%	46 800	75.6%	61 869	7.5%	-	-	-	-
Total By Income Source	62 855	7.6%	41 287	5.0%	20 765	2.5%	696 820	84.8%	821 726	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 308	16.5%	15 557	14.1%	3 544	3.2%	73 274	66.2%	110 683	13.5%	-	-	-	-
Commercial	14 233	6.0%	9 682	4.1%	5 544	2.3%	206 712	87.5%	236 171	28.7%	-	-	-	-
Households	20 614	5.0%	12 814	3.1%	9 541	2.3%	370 035	89.6%	413 003	50.3%	-	-	-	-
Other	9 699	15.7%	3 234	5.2%	2 137	3.5%	46 800	75.6%	61 869	7.5%	-	-	-	-
Total By Customer Group	62 855	7.6%	41 287	5.0%	20 765	2.5%	696 820	84.8%	821 726	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	645	2.8%	-	-	-	-	22 401	97.2%	23 046	75.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 673	89.8%	726	9.8%	35	.5%	-	-	7 434	24.2%
Auditor-General	203	100.0%	-	-	-	-	-	-	203	.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 522	24.5%	726	2.4%	35	.1%	22 401	73.0%	30 683	100.0%

Contact Details

Municipal Manager	Mr Basil Mase	047 501 6407
Chief Financial Officer	Mr Saktiwo Hopa	047 501 6446

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	697 203	745 480	264 354	37.9%	209 222	30.0%	180 254	24.2%	653 829	87.7%	179 198	93.2%	.6%
Property rates	52 646	52 646	16 743	31.8%	5 649	10.7%	5 302	10.1%	27 693	52.6%	5 491	93.1%	(3.5)%

Service charges	90 809	90 809	26 398	29.1%	28 921	31.8%	23 248	25.6%	78 566	86.5%	21 814	88.3%	6.6%
Other revenue	84 321	84 321	14 111	16.7%	16 790	19.9%	4 461	5.3%	35 363	41.9%	6 366	18.8%	(29.9%)
Transfers and Subsidies - Operational	331 654	332 332	137 325	41.4%	109 615	33.1%	80 780	24.3%	327 719	98.6%	82 257	101.3%	(1.8%)
Transfers and Subsidies - Capital	82 490	130 090	63 573	77.1%	43 577	52.8%	61 822	47.5%	168 972	129.9%	58 933	168.3%	4.9%
Interest	55 283	55 283	6 204	11.2%	4 670	8.4%	4 642	8.4%	15 516	28.1%	4 336	32.0%	7.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(565 802)	(566 480)	(76 995)	13.6%	(80 255)	14.2%	(63 860)	11.3%	(221 110)	39.0%	(51 137)	43.2%	24.9%
Suppliers and employees	(565 802)	(566 480)	(76 995)	13.6%	(80 255)	14.2%	(63 860)	11.3%	(221 110)	39.0%	(51 137)	43.2%	24.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	131 401	179 000	187 359	142.6%	128 967	98.1%	116 394	65.0%	432 719	241.7%	128 061	266.6%	(9.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(163 365)	(210 965)	(43 248)	26.5%	(41 033)	25.1%	(15 562)	7.4%	(99 843)	47.3%	(19 276)	44.7%	(19.3%)
Capital assets	(163 365)	(210 965)	(43 248)	26.5%	(41 033)	25.1%	(15 562)	7.4%	(99 843)	47.3%	(19 276)	44.7%	(19.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(163 365)	(210 965)	(43 248)	26.5%	(41 033)	25.1%	(15 562)	7.4%	(99 843)	47.3%	(19 276)	44.7%	(19.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(31 964)	(31 964)	144 111	(450.9%)	87 934	(275.1%)	100 832	(315.5%)	332 877	(1 041.4%)	108 785	(1 234.1%)	(7.3%)
Cash/cash equivalents at the year begin:	262 801	262 801	269 900	102.7%	414 011	157.5%	501 944	191.0%	269 900	102.7%	486 111	87.4%	3.3%
Cash/cash equivalents at the year end:	230 836	230 836	414 011	179.4%	501 944	217.4%	602 776	261.1%	602 776	261.1%	594 896	222.0%	1.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 767	26.6%	1 576	6.2%	1 943	7.6%	15 136	59.5%	25 422	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 080	1.8%	976	.8%	701	.6%	114 500	96.8%	118 258	38.4%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	899	2.5%	554	1.6%	462	1.3%	33 421	94.6%	35 336	11.5%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	7	100.0%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 977	2.3%	1 948	2.3%	1 937	2.3%	79 279	93.1%	85 141	27.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	212	.5%	133	.3%	390	.9%	42 897	98.3%	43 632	14.2%	(1 049)	(2.4%)	-	-
Total By Income Source	11 935	3.9%	5 187	1.7%	5 433	1.8%	285 240	92.7%	307 795	100.0%	(1 048)	(.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 336	2.2%	2 929	2.0%	3 500	2.3%	139 256	93.4%	149 020	48.4%	-	-	-	-
Commercial	7 912	9.0%	1 590	1.8%	1 273	1.4%	77 390	87.8%	88 164	28.6%	(598)	(.7%)	-	-
Households	686	1.0%	669	.9%	661	.9%	68 594	97.1%	70 611	22.9%	(450)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 935	3.9%	5 187	1.7%	5 433	1.8%	285 240	92.7%	307 795	100.0%	(1 048)	(.3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25	100.0%	-	-	-	-	-	-	25	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	25	100.0%	-	-	-	-	-	-	25	100.0%

Contact Details

Municipal Manager	Ms N Zembe	039 737 8104
Chief Financial Officer	Mr Zolani Cyprian Matolo	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	410 936	487 490	199 863	48.6%	127 113	30.9%	88 015	18.1%	414 990	85.1%	88 417	91.4%	(.5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 483	1 488	367	24.7%	365	24.6%	364	24.4%	1 095	73.6%	333	67.2%	9.1%
Sale of Goods and Rendering of Services	416	841	55	13.3%	374	89.9%	81	9.7%	511	60.7%	84	53.6%	(3.3%)
Agency services	2 900	2 900	550	19.0%	517	17.8%	695	24.0%	1 762	60.8%	995	58.9%	(30.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	700	199	-	154	-	158	22.6%	512	73.1%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	10 580	10 580	2 655	25.1%	2 091	19.8%	2 249	21.3%	6 996	66.1%	2 469	74.6%	(8.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 355	7 455	620	8.4%	752	10.2%	821	11.0%	2 192	29.4%	1 335	36.1%	(38.5%)
Licences or permits	1 765	2 365	572	32.4%	551	31.2%	669	28.3%	1 792	75.8%	576	93.2%	16.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13 017	76 825	5 420	41.6%	19 977	153.5%	2 698	3.5%	28 095	36.6%	4 766	54.9%	(43.4%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 313	4 414	1 037	44.8%	(935)	(40.4%)	616	13.9%	718	16.3%	308	14.6%	99.8%
Non-Exchange Revenue													
Property rates	66 904	72 175	62 542	93.5%	2 750	4.1%	2 517	3.5%	67 809	94.0%	2 975	94.6%	(15.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 527	2 527	273	6.0%	247	5.4%	939	37.2%	1 459	57.7%	164	22.2%	471.3%
Licences or permits	200	200	44	22.2%	83	41.5%	46	22.9%	173	86.5%	29	84.5%	58.3%
Transfer and subsidies - Operational	297 276	297 806	123 897	41.7%	98 076	33.0%	74 095	24.9%	296 067	99.4%	72 932	97.5%	1.6%
Interest Receivables	2 200	7 200	1 632	74.2%	2 111	95.9%	2 067	28.7%	5 809	80.7%	1 450	187.1%	42.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	13	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	452 823	518 137	92 134	20.3%	114 413	25.3%	99 101	19.1%	305 648	59.0%	85 985	56.9%	15.3%
Employee related costs	106 006	106 494	23 006	21.7%	25 315	23.9%	23 402	22.0%	71 723	67.3%	22 285	73.5%	5.0%
Remuneration of councillors	25 563	25 088	5 779	22.6%	5 352	20.9%	6 486	25.9%	17 617	70.2%	5 685	68.1%	14.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 494	11 316	2 383	22.7%	935	8.9%	2 203	19.5%	5 521	48.8%	1 024	64.7%	115.1%
Debt impairment	5 419	5 419	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	89 550	89 550	15 691	17.5%	15 618	17.4%	33 296	37.2%	64 604	72.1%	17 300	43.7%	92.5%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	115 420	177 811	28 692	24.9%	43 151	37.4%	18 757	10.5%	90 600	51.0%	21 241	58.5%	(11.7%)
Transfers and subsidies	17 097	17 482	6 824	39.9%	3 454	20.2%	3 003	17.2%	13 281	76.0%	4 731	69.4%	(36.5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	83 275	84 978	9 759	11.7%	20 588	24.7%	11 954	14.1%	42 301	49.8%	13 203	56.1%	(9.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	515	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 886)	(30 648)	107 730		12 699		(11 087)		109 342		2 432		
Transfers and subsidies - capital (monetary allocations)	145 744	114 284	22 624	15.5%	20 119	13.8%	11 347	9.9%	54 090	47.3%	18 026	35.0%	(37.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	103 858	83 636	130 353		32 818		261		163 432		20 458		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	103 858	83 636	130 353		32 818		261		163 432		20 458		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	103 858	83 636	130 353		32 818		261		163 432		20 458		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	103 858	83 636	130 353		32 818		261		163 432		20 458		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	215 003	188 261	27 570	12.8%	39 334	18.3%	23 084	12.3%	89 988	47.8%	35 392	34.1%	(34.8%)
National Government	83 944	114 284	20 671	24.6%	19 050	22.7%	9 966	8.7%	49 687	43.5%	16 610	72.1%	(40.0%)
Provincial Government	61 920	291	-	-	76	.1%	-	-	76	26.0%	2 951	2.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	145 864	114 575	20 671	14.2%	19 126	13.1%	9 966	8.7%	49 762	43.4%	19 561	33.8%	(49.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	69 139	73 687	6 900	10.0%	20 208	29.2%	13 118	17.8%	40 226	54.6%	15 831	34.9%	(17.1%)
Capital Expenditure Functional	215 003	188 261	27 570	12.8%	39 334	18.3%	23 084	12.3%	89 988	47.8%	35 392	34.1%	(34.8%)
Municipal governance and administration	8 500	8 951	1 332	15.7%	504	5.9%	1 106	12.4%	2 942	32.9%	48	25.9%	2 189.7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 500	8 951	1 332	15.7%	504	5.9%	1 106	12.4%	2 942	32.9%	48	27.6%	2 189.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 840	24 980	9 156	41.9%	3 167	14.5%	2 223	8.9%	14 546	58.2%	4 061	60.2%	(45.2%)
Community and Social Services	15 600	15 760	9 142	58.6%	3 031	19.4%	244	1.5%	12 417	78.8%	1 778	68.7%	(86.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 240	9 220	14	.2%	136	2.2%	1 980	21.5%	2 129	23.1%	2 283	39.9%	(13.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	183 943	150 226	16 762	9.1%	35 433	19.3%	4 127	2.7%	56 322	37.5%	30 986	31.8%	(86.7%)
Planning and Development	67 500	5 484	2 633	3.9%	806	1.2%	370	6.7%	3 809	69.5%	6 140	5.3%	(94.0%)
Road Transport	116 443	144 742	14 129	12.1%	34 627	29.7%	3 757	2.6%	52 513	36.3%	24 846	57.8%	(84.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	720	4 104	320	44.4%	231	32.1%	15 627	380.8%	16 178	394.2%	298	56.3%	5 151.0%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	720	4 104	320	44.4%	231	32.1%	15 627	380.8%	16 178	394.2%	298	56.3%	5 151.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	595 603	634 873	184 243	30.9%	153 909	25.8%	158 795	25.0%	496 947	78.3%	135 266	72.8%	17.4%
Property rates	61 552	66 813	11 738	19.1%	1 177	1.9%	6 117	9.2%	19 033	28.5%	2 601	62.4%	135.2%

Service charges	1 364	1 369	245	18.0%	171	12.5%	248	18.1%	664	48.5%	187	35.0%	32.9%
Other revenue	76 888	141 820	9 445	12.3%	7 864	10.2%	17 046	12.0%	34 355	24.2%	11 457	14.1%	48.8%
Transfers and Subsidies - Operational	297 276	297 806	128 949	43.4%	101 918	34.3%	76 351	25.6%	307 218	103.2%	97 501	111.4%	(21.7%)
Transfers and Subsidies - Capital	145 744	114 284	31 489	21.6%	40 955	28.1%	56 519	49.5%	128 963	112.8%	21 479	49.2%	163.1%
Interest	12 780	12 780	2 377	18.6%	1 824	14.3%	2 514	19.7%	6 715	52.5%	2 041	47.6%	23.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(357 854)	(423 117)	(90 991)	25.4%	(102 957)	28.8%	(65 863)	15.6%	(259 812)	61.4%	(33 746)	40.7%	95.2%
Suppliers and employees	(340 757)	(405 935)	(90 991)	26.7%	(102 957)	30.2%	(65 863)	16.2%	(259 812)	64.0%	(33 746)	43.0%	95.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(17 097)	(17 182)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	237 749	211 755	93 252	39.2%	50 952	21.4%	92 932	43.9%	237 135	112.0%	101 520	109.3%	(8.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(215 003)	(188 261)	(45 176)	21.0%	(41 024)	19.1%	(22 643)	12.0%	(108 842)	57.8%	(32 398)	47.6%	(30.1%)
Capital assets	(215 003)	(188 261)	(45 176)	21.0%	(41 024)	19.1%	(22 643)	12.0%	(108 842)	57.8%	(32 398)	47.6%	(30.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(215 003)	(188 261)	(45 176)	21.0%	(41 024)	19.1%	(22 643)	12.0%	(108 842)	57.8%	(32 398)	47.6%	(30.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	22 746	23 494	48 075	211.4%	9 928	43.6%	70 289	299.2%	128 293	546.1%	69 122	406.4%	1.7%
Cash/cash equivalents at the year begin:	120 964	91 190	91 015	75.2%	139 266	115.1%	149 194	163.6%	91 015	99.8%	219 299	100.4%	(32.0%)
Cash/cash equivalents at the year end:	143 710	114 685	139 266	96.9%	149 194	103.8%	219 483	191.4%	219 483	191.4%	288 421	238.4%	(23.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	925	1.1%	701	.8%	618	.7%	82 145	97.3%	84 389	73.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	126	1.5%	111	1.4%	108	1.3%	7 869	95.8%	8 214	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	731	3.4%	737	3.5%	756	3.5%	19 116	89.6%	21 339	18.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	330	76.6%	-	-	101	23.4%	430	.4%	-	-	-	-
Total By Income Source	1 782	1.6%	1 878	1.6%	1 481	1.3%	109 230	95.5%	114 372	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	468	.8%	470	.8%	486	.8%	58 735	97.6%	60 158	52.6%	-	-	-	-
Commercial	903	2.6%	1 031	2.9%	628	1.8%	32 815	92.8%	35 377	30.9%	-	-	-	-
Households	411	2.2%	377	2.0%	368	2.0%	17 681	93.9%	18 837	16.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 782	1.6%	1 878	1.6%	1 481	1.3%	109 230	95.5%	114 372	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	815	100.0%	-	-	-	-	0	-	815	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	815	100.0%	-	-	-	-	0	-	815	100.0%

Contact Details

Municipal Manager	Mr Gp Tobela Nota	039 255 8508
Chief Financial Officer	Mr Khaluwe Mhloimahulu	039 255 8507

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WINNIE MADIKIZELA-MANDELA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	534 006	543 140	226 549	42.4%	159 370	29.8%	120 916	22.3%	506 835	93.3%	120 061	93.6%	.7%	
Exchange Revenue														
Service charges - Electricity	55 986	56 393	13 205	23.6%	13 732	24.5%	13 029	23.1%	39 966	70.9%	12 157	74.5%	7.2%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	5 200	5 130	1 330	25.6%	1 375	26.4%	1 411	27.5%	4 116	80.2%	664	74.1%	112.4%	
Sale of Goods and Rendering of Services	473	473	180	38.1%	75	15.9%	113	23.9%	368	77.9%	153	92.5%	(26.1%)	
Agency services	1 499	1 499	233	15.5%	118	7.8%	542	36.1%	892	59.5%	291	74.3%	85.9%	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	3 984	4 134	751	18.9%	875	22.0%	913	22.1%	2 539	61.4%	(662)	39.1%	(237.8%)	
Interest earned from Current and Non Current Assets	39 677	39 677	9 698	24.4%	8 556	21.6%	6 106	15.4%	24 360	61.4%	9 629	77.8%	(36.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	5 764	5 914	1 397	24.2%	1 324	23.0%	1 200	20.3%	3 921	66.3%	1 023	71.5%	17.3%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	22 008	19 137	10 675	48.5%	7 183	32.6%	790	4.1%	18 649	97.4%	17 916	91.6%	(95.6%)	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	405	405	86	21.2%	89	22.0%	167	41.2%	342	84.5%	128	92.8%	30.5%	
Non-Exchange Revenue														
Property rates	24 187	35 187	34 239	141.6%	2 965	12.3%	2 823	8.0%	40 027	113.8%	403	85.9%	600.7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	386	401	22	5.6%	12	3.1%	461	115.0%	495	123.4%	3	7.8%	16 900.7%	
Licences or permits	2 379	2 389	460	19.3%	246	10.4%	1 091	45.7%	1 797	75.2%	553	50.8%	97.3%	
Transfer and subsidies - Operational	367 150	367 494	152 467	41.5%	120 884	32.9%	90 447	24.6%	363 798	99.0%	76 510	100.0%	18.2%	
Interest Receivables	4 907	4 907	1 805	36.8%	1 936	39.5%	1 823	37.2%	5 564	113.4%	1 294	85.5%	40.9%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	529 471	582 737	114 615	21.6%	123 891	23.4%	112 329	19.3%	350 836	60.2%	98 519	56.0%	14.0%	
Employee related costs	148 023	152 599	32 795	22.2%	33 029	22.3%	34 621	22.7%	100 445	65.8%	31 342	66.1%	10.5%	
Remuneration of councillors	31 370	31 370	6 966	22.2%	7 002	22.3%	7 669	24.4%	21 637	69.0%	6 545	69.6%	17.2%	
Bulk purchases - electricity	58 448	58 448	13 506	23.1%	12 926	22.1%	12 531	21.4%	38 963	66.7%	11 545	68.1%	8.5%	
Inventory consumed	8 696	9 144	1 455	16.7%	2 116	24.3%	1 700	18.6%	5 271	57.6%	1 755	49.5%	(3.1%)	
Debt impairment	6 109	6 109	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	48 219	69 709	12 633	26.2%	12 626	26.2%	17 802	25.5%	43 062	61.8%	7 770	48.4%	129.1%	
Interest,Dividends and Rent on Land	104	104	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	132 555	156 980	30 180	22.8%	37 222	28.1%	24 516	15.6%	91 917	58.6%	24 717	49.0%	(.8%)	
Transfers and subsidies	5 454	6 166	-	-	-	-	248	4.0%	248	4.0%	290	6.5%	(14.5%)	
Irrecoverable debts written off	-	-	(15)	-	-	-	-	-	(15)	-	-	-	-	
Operational Cost and Other Cost	90 493	92 108	17 096	18.9%	18 970	21.0%	13 243	14.4%	49 309	53.5%	14 556	53.3%	(9.0%)	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	4 535	(39 597)	111 934		35 479		8 586		155 999		21 542			
Transfers and subsidies - capital (monetary allocations)	86 137	85 313	20 088	23.3%	22 127	25.7%	18 303	21.5%	60 518	70.9%	23 120	62.6%	(20.8%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	90 672	45 716	132 022		57 606		26 889		216 517		44 662			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	90 672	45 716	132 022		57 606		26 889		216 517		44 662			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	90 672	45 716	132 022		57 606		26 889		216 517		44 662			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	90 672	45 716	132 022		57 606		26 889		216 517		44 662			

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	165 872	180 262	28 109	16.9%	30 228	18.2%	22 482	12.5%	80 819	44.8%	28 664	39.2%	(21.6%)
National Government	74 320	73 559	17 738	23.9%	19 412	26.1%	15 631	21.2%	52 781	71.8%	20 265	64.0%	(22.9%)
Provincial Government	535	610	37	6.9%	279	52.2%	-	-	316	51.8%	102	14.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	74 854	74 169	17 775	23.7%	19 691	26.3%	15 631	21.1%	53 097	71.6%	20 368	63.6%	(23.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	91 018	106 092	10 334	11.4%	10 537	11.6%	6 851	6.5%	27 722	26.1%	8 297	16.9%	(17.4%)
Capital Expenditure Functional	165 872	180 262	28 109	16.9%	30 228	18.2%	22 482	12.5%	80 819	44.8%	28 664	39.2%	(21.6%)
Municipal governance and administration	9 591	8 153	-	-	1 009	10.5%	1 108	13.6%	2 117	26.0%	2 281	31.2%	(51.4%)
Executive and Council	1 304	1 004	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 287	7 149	-	-	1 009	12.2%	1 108	15.5%	2 117	29.6%	2 281	35.9%	(51.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 446	18 065	488	2.3%	3 409	15.9%	1 543	8.5%	5 440	30.1%	728	11.6%	112.0%
Community and Social Services	21 037	17 709	451	2.1%	3 324	15.8%	1 445	8.2%	5 220	29.5%	625	10.1%	131.1%
Sport And Recreation	409	356	37	9.1%	85	20.8%	98	27.4%	220	61.6%	102	74.8%	(4.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	130 053	149 457	27 416	21.1%	24 590	18.9%	19 749	13.2%	71 755	48.0%	20 855	44.7%	(5.3%)
Planning and Development	30 081	34 041	966	3.2%	-	-	591	1.7%	1 556	4.6%	4 099	37.1%	(85.6%)
Road Transport	99 972	115 416	26 450	26.5%	24 590	24.6%	19 158	16.6%	70 199	60.8%	16 755	45.5%	14.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 783	4 586	206	4.3%	1 219	25.5%	82	1.8%	1 507	32.9%	4 801	38.2%	(98.3%)
Energy sources	1 652	2 415	206	12.5%	1 219	73.8%	82	3.4%	1 507	62.4%	4 801	45.1%	(98.3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 130	2 171	-	-	-	-	-	-	-	-	-	30.7%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	647 585	663 051	215 208	33.2%	196 082	30.3%	155 567	23.5%	566 857	85.5%	176 223	88.2%	(11.7%)
Property rates	27 141	34 291	1 624	6.0%	11 852	43.7%	2 350	6.9%	15 826	46.2%	2 677	69.5%	(12.2%)

Service charges	66 822	66 796	12 993	19.4%	12 650	18.9%	14 618	21.9%	40 261	60.3%	21 717	85.6%	(32.7%)
Other revenue	82 686	90 804	17 226	20.8%	6 312	7.6%	20 460	22.5%	43 999	48.5%	4 424	14.4%	362.5%
Transfers and Subsidies - Operational	367 150	367 300	151 980	41.4%	121 631	33.1%	90 393	24.6%	364 004	99.1%	112 882	104.9%	(19.9%)
Transfers and Subsidies - Capital	64 108	64 108	21 454	33.5%	34 203	53.4%	21 292	33.2%	76 949	120.0%	24 675	100.2%	(13.7%)
Interest	39 677	39 752	9 931	25.0%	9 434	23.8%	6 454	16.2%	25 819	65.0%	9 848	78.4%	(34.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(475 346)	(516 653)	(105 192)	22.1%	(114 708)	24.1%	(96 007)	18.6%	(315 907)	61.1%	(89 974)	64.0%	6.7%
Suppliers and employees	(475 241)	(514 368)	(105 192)	22.1%	(112 527)	23.7%	(96 007)	18.7%	(313 727)	61.0%	(89 974)	64.0%	6.7%
Finance charges	(104)	(2 285)	-	-	(2 180)	2 088.5%	-	-	(2 180)	95.4%	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	172 239	146 398	110 016	63.9%	81 374	47.2%	59 560	40.7%	250 950	171.4%	86 249	136.3%	(30.9%)
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts	-	-	1 709	-	(1 709)	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	1 709	-	(1 709)	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(190 043)	(206 375)	(32 495)	17.1%	(30 273)	15.9%	(26 163)	12.7%	(88 930)	43.1%	(28 745)	43.5%	(9.9%)
Capital assets	(190 043)	(206 375)	(32 495)	17.1%	(30 273)	15.9%	(26 163)	12.7%	(88 930)	43.1%	(28 745)	43.5%	(9.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(190 043)	(206 375)	(30 786)	16.2%	(31 982)	16.8%	(26 163)	12.7%	(88 930)	43.1%	(28 745)	43.5%	(9.9%)
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(17 804)	(59 978)	79 231	(445.0%)	49 392	(277.4%)	33 397	(55.7%)	162 020	(270.1%)	57 505	5 396.9%	(41.9%)
Cash/cash equivalents at the year begin:	409 706	409 706	540 101	131.8%	619 473	151.2%	668 865	163.3%	540 101	131.8%	607 192	100.0%	10.2%
Cash/cash equivalents at the year end:	391 902	349 728	619 473	158.1%	668 865	170.7%	702 262	200.8%	702 262	200.8%	664 696	143.1%	5.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 897	12.9%	1 670	5.5%	1 798	5.9%	22 963	75.7%	30 328	20.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 018	1.5%	1 634	2.4%	511	.8%	64 230	95.3%	67 393	45.7%	(14)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	48	2.2%	21	1.0%	19	.9%	2 088	95.9%	2 176	1.5%	(0)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	333	100.0%	333	2%	-	-	-	-
Interest on Arrear Debtor Accounts	937	2.9%	905	2.8%	910	2.8%	30 015	91.6%	32 768	22.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	696	4.8%	383	2.7%	273	1.9%	13 050	90.6%	14 402	9.8%	(19)	(.1%)	-	-
Total By Income Source	6 596	4.5%	4 614	3.1%	3 511	2.4%	132 679	90.0%	147 400	100.0%	(33)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	950	1.2%	769	1.0%	682	.9%	76 635	97.0%	79 037	53.6%	-	-	-	-
Commercial	5 224	10.6%	3 490	7.1%	2 489	5.1%	38 022	77.2%	49 225	33.4%	-	-	-	-
Households	421	2.2%	354	1.9%	339	1.8%	18 022	94.2%	19 137	13.0%	(33)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 596	4.5%	4 614	3.1%	3 511	2.4%	132 679	90.0%	147 400	100.0%	(33)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36	100.0%	-	-	-	-	-	-	36	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	36	100.0%	-	-	-	-	-	-	36	100.0%

Contact Details

Municipal Manager	Mr Luvuyo Mahlika	039 251 0230
Chief Financial Officer	Mr Zakhele Alex Zukulu	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	321 993	328 262	92 188	28.6%	58 212	18.1%	45 339	13.8%	195 739	59.6%	49 862	37.6%	(9.1%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	793	793	184	23.2%	180	22.7%	180	22.7%	544	68.6%	189	74.5%	(4.6%)
Sale of Goods and Rendering of Services	430	430	14	3.2%	2	5%	30	7.0%	46	10.7%	24	11.6%	27.3%
Agency services	-	-	-	-	112	-	-	-	112	-	15	2%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	193	193	179	92.8%	-	-	20	10.2%	199	103.0%	143	-	(86.2%)
Interest earned from Current and Non Current Assets	4 000	4 000	721	18.0%	614	15.4%	731	18.3%	2 067	51.7%	859	58.6%	(14.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	875	1 175	121	13.8%	255	29.1%	245	20.9%	621	52.9%	8	2.5%	2 840.5%
Licences or permits	1 235	1 235	149	12.1%	160	13.0%	198	16.0%	507	41.1%	128	34.7%	54.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	93 370	93 370	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 437	6 437	30	.7%	56	1.3%	179	2.8%	265	4.1%	508	7.4%	(64.7%)
Non-Exchange Revenue													
Property rates	24 000	27 544	21 011	87.5%	877	3.7%	939	3.4%	22 827	82.9%	5 929	74.5%	(84.2%)
Surcharges and Taxes	16 671	16 671	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	162	162	31	18.8%	25	15.6%	7	4.5%	63	38.9%	23	65.6%	(67.8%)
Licences or permits	1 680	1 680	47	2.8%	8	.5%	10	.6%	65	3.9%	57	10.7%	(82.7%)
Transfer and subsidies - Operational	174 146	174 571	69 701	40.0%	55 921	32.1%	42 622	24.4%	168 244	96.4%	41 677	63.9%	2.3%
Interest Receivables	-	-	-	-	-	-	176	-	176	-	271	49.1%	(35.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	30	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	283 378	361 502	59 271	20.9%	62 316	22.0%	57 476	15.9%	179 063	49.5%	51 602	33.1%	11.4%
Employee related costs	111 652	111 418	27 241	24.4%	27 995	25.1%	30 764	27.6%	86 000	77.2%	25 538	42.3%	20.5%
Remuneration of councillors	14 961	14 954	3 440	23.0%	3 440	23.0%	3 516	23.5%	10 397	69.5%	2 238	32.2%	57.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 750	3 645	266	7.1%	263	7.0%	66	1.8%	595	16.3%	335	26.0%	(80.3%)
Debt impairment	2 862	2 862	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	43 477	43 969	7 081	16.3%	2 430	5.6%	5 001	11.4%	14 512	33.0%	6 662	15.4%	(24.9%)
Interest/Dividends and Rent on Land	510	510	127	25.0%	92	18.0%	64	12.5%	283	55.5%	160	57.5%	(60.1%)
Contracted services	37 209	115 815	9 255	24.9%	14 604	39.2%	6 572	5.7%	30 432	26.3%	6 146	24.5%	6.9%
Transfers and subsidies	1 051	845	104	9.9%	105	10.0%	114	13.5%	324	38.3%	107	32.0%	7.0%
Irrecoverable debts written off	1 086	1 086	559	51.5%	-	-	63	5.8%	623	57.3%	29	2.7%	115.2%
Operational Cost and Other Cost	58 186	57 764	11 196	19.2%	13 386	23.0%	11 316	19.6%	35 898	62.1%	10 387	55.6%	8.9%
Disposal of Fixed and Intangible Assets	7 634	7 634	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	1 000	-	-	-	-	(0)	-	(0)	-	-	-	(100.0%)
Surplus/(Deficit)	38 615	(33 239)	32 917		(4 104)		(12 137)		16 675		(1 740)		
Transfers and subsidies - capital (monetary allocations)	73 477	108 343	11 089	15.1%	9 738	13.3%	8 928	8.2%	29 755	27.5%	8 846	43.1%	.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 091	75 104	44 006		5 634		(3 209)		46 430		7 105		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	112 091	75 104	44 006		5 634		(3 209)		46 430		7 105		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 091	75 104	44 006		5 634		(3 209)		46 430		7 105		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	185	-	185	-	-	-	(100.0%)
Surplus/(Deficit) for the year	112 091	75 104	44 006		5 634		(3 024)		46 615		7 105		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	68 270	96 558	4 454	6.5%	23 141	33.9%	13 978	14.5%	41 573	43.1%	12 169	(661.8%)	14.9%
National Government	55 834	85 514	1 062	1.9%	18 641	33.4%	10 798	12.6%	30 500	35.7%	11 203	(48.3%)	(3.6%)
Provincial Government	8 696	8 696	2 473	28.4%	3 705	42.6%	2 918	33.6%	9 095	104.6%	877	(372.6%)	232.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 530	94 210	3 534	5.5%	22 346	34.6%	13 716	14.6%	39 596	42.0%	12 080	(114.0%)	13.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 740	2 348	920	24.6%	795	21.3%	262	11.2%	1 977	84.2%	90	(8 187.8%)	191.7%
Capital Expenditure Functional	68 270	96 558	4 454	6.5%	23 141	33.9%	13 978	14.5%	41 573	43.1%	12 169	(622.7%)	14.9%
Municipal governance and administration	3 218	1 801	585	18.2%	419	13.0%	149	8.3%	1 153	64.0%	90	(29 915.2%)	65.3%
Executive and Council	644	401	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 574	1 400	585	22.7%	419	16.3%	149	10.7%	1 153	82.4%	90	(33 870.1%)	65.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 259	5 193	59	.8%	400	3.9%	50	1.0%	509	9.8%	-	(31.1%)	(100.0%)
Community and Social Services	9 998	1 019	-	-	400	4.0%	(400)	(39.3%)	-	-	-	(39.0%)	(100.0%)
Sport And Recreation	-	3 913	-	-	-	-	363	9.3%	363	9.3%	-	-	(100.0%)
Public Safety	261	261	59	22.6%	-	-	87	33.2%	146	55.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 750	86 521	3 534	6.8%	20 508	39.6%	14 434	16.7%	38 477	44.5%	12 079	(23.6%)	19.5%
Planning and Development	25 259	8 600	1 071	4.2%	1 950	7.7%	1 538	17.9%	4 559	53.0%	2 607	(157.3%)	(41.0%)
Road Transport	26 491	77 922	2 464	9.3%	18 558	70.1%	12 897	16.6%	33 918	43.5%	9 472	26.3%	36.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 043	3 043	276	9.1%	1 814	59.6%	(655)	(21.5%)	1 435	47.1%	-	41.0%	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	62.8%	-
Water Management	-	-	276	-	376	-	(652)	-	-	-	-	2.1%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 043	3 043	-	-	1 438	47.2%	(3)	(.1%)	1 435	47.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	389 356	424 006	139 748	35.9%	199 700	51.3%	215 785	50.9%	555 233	130.9%	2 675	16.4%	7 968.1%
Property rates	18 720	21 485	12 577	67.2%	286	1.5%	421	2.0%	13 284	61.8%	353	110.3%	19.2%

Service charges	119	119	99	83.1%	92	77.6%	69	57.7%	260	218.5%	68	82.4%	1.2%
Other revenue	118 894	115 488	3 172	2.7%	1 058	9%	988	9%	5 219	4.5%	1 335	1.9%	(26.0%)
Transfers and Subsidies - Operational	174 146	174 571	90 673	52.1%	151 870	87.2%	79 065	45.3%	321 609	184.2%	(7 372)	40.4%	(1 172.5%)
Transfers and Subsidies - Capital	73 477	108 343	33 227	45.2%	46 393	63.1%	135 242	124.8%	214 862	198.3%	8 290	(24.1%)	1 531.3%
Interest	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(222 706)	(330 974)	(36 538)	16.4%	(34 389)	15.4%	(34 256)	10.4%	(105 183)	31.8%	(21 038)	13.1%	62.8%
Suppliers and employees	(221 145)	(329 618)	(36 538)	16.5%	(34 389)	15.6%	(34 256)	10.4%	(105 183)	31.9%	(21 038)	13.2%	62.8%
Finance charges	(510)	(510)	0	-	-	-	-	-	0	-	-	-	-
Transfers and Subsidies	(1 951)	(845)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	166 649	93 032	103 209	61.9%	165 311	99.2%	181 529	195.1%	450 049	483.8%	(18 364)	29.0%	(1 088.5%)
Cash Flow from Investing Activities													
Receipts	-	2 000	4 092	-	-	-	-	-	4 092	204.6%	-	-	-
Proceeds on disposal of PPE	-	2 000	4 092	-	-	-	-	-	4 092	204.6%	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 510)	(111 042)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(78 510)	(111 042)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(78 510)	(109 042)	4 092	(5.2%)	-	-	-	-	4 092	(3.8%)	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	4 280	4 280	(1 400)	(32.7%)	(980)	(22.9%)	(1 008)	(23.6%)	(3 388)	(79.2%)	-	-	(100.0%)
Repayment of borrowing	4 280	4 280	(1 400)	(32.7%)	(980)	(22.9%)	(1 008)	(23.6%)	(3 388)	(79.2%)	-	-	(100.0%)
Net Cash from/(used) Financing Activities	4 280	4 280	(1 400)	(32.7%)	(980)	(22.9%)	(1 008)	(23.6%)	(3 388)	(79.2%)	-	12.7%	(100.0%)
Net Increase/(Decrease) in cash held	92 419	(11 730)	105 902	114.6%	164 331	177.8%	180 521	(1 539.0%)	450 754	(3 842.8%)	(18 364)	(130.6%)	(1 083.0%)
Cash/cash equivalents at the year begin:	24 912	24 912	0	-	105 975	425.4%	270 233	1 064.7%	0	-	68 342	-	295.4%
Cash/cash equivalents at the year end:	117 332	13 183	105 975	90.3%	270 233	230.3%	450 754	3 419.3%	450 754	3 419.3%	49 980	588.9%	801.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	469	1.0%	911	1.8%	412	8%	48 677	96.4%	50 469	81.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	(2)	100.0%	(2)	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	124	1.4%	243	2.6%	114	1.2%	8 715	94.8%	9 197	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	88	8.9%	153	15.5%	68	6.9%	676	68.6%	985	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 648	100.0%	1 648	2.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(9.9%)	-	-	-	-	12	109.9%	11	-	-	-	-	-
Total By Income Source	700	1.1%	1 307	2.1%	594	1.0%	59 727	95.8%	62 328	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	115	6%	282	1.6%	100	6%	17 350	97.2%	17 846	28.6%	-	-	-	-
Commercial	289	1.7%	486	2.9%	237	1.4%	15 965	94.0%	16 977	27.2%	-	-	-	-
Households	222	1.2%	409	2.1%	200	1.0%	18 281	95.7%	19 111	30.7%	-	-	-	-
Other	74	9%	131	1.6%	58	7%	8 131	96.9%	8 394	13.5%	-	-	-	-
Total By Customer Group	700	1.1%	1 307	2.1%	594	1.0%	59 727	95.8%	62 328	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4	98.6%	0	.2%	-	-	0	1.2%	4	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4	98.6%	0	.2%	-	-	0	1.2%	4	100.0%

Contact Details

Municipal Manager	Ms Ivy Sikhulu Nqwena	039 258 0056
Chief Financial Officer	Mr Mzukisi Mhifili	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	1 756 907	1 797 413	746 244	42.5%	481 890	27.4%	380 400	21.2%	1 608 533	89.5%	323 324	86.4%	17.7%

Service charges	38 990	34 603	9 146	23.5%	9 945	25.5%	4 675	13.5%	23 766	68.7%	2 595	53.4%	80.1%
Other revenue	243 924	258 817	53 648	22.0%	36 678	15.0%	31 515	12.2%	121 841	47.1%	22 925	33.7%	37.5%
Transfers and Subsidies - Operational	862 786	868 079	352 215	40.8%	277 376	32.1%	211 123	24.3%	840 714	96.8%	199 262	97.0%	6.0%
Transfers and Subsidies - Capital	515 280	509 987	301 918	58.6%	130 102	25.2%	105 643	20.7%	537 663	105.4%	70 381	105.1%	50.1%
Interest	95 927	125 927	29 316	30.6%	27 788	29.0%	27 444	21.8%	84 549	67.1%	28 161	74.3%	(2.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(885 053)	(910 458)	(93 110)	10.5%	(59 261)	6.7%	(75 509)	8.3%	(227 879)	25.0%	(84 190)	32.9%	(10.3%)
Suppliers and employees	(858 453)	(883 358)	(93 110)	10.8%	(69 261)	6.9%	(75 509)	8.5%	(227 879)	25.8%	(84 190)	33.8%	(10.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(26 600)	(27 100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	871 854	886 955	653 134	74.9%	422 628	48.5%	304 891	34.4%	1 380 654	155.7%	239 134	143.3%	27.5%
Cash Flow from Investing Activities													
Receipts	-	-	(10 271)	-	(10 271)	-	(10 048)	-	(30 590)	-	(172)	-	5 757.6%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(10 271)	-	(10 271)	-	(10 048)	-	(30 590)	-	(172)	-	5 757.6%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(592 469)	(596 650)	(207 652)	35.0%	(174 005)	29.4%	(129 832)	21.8%	(511 489)	85.7%	(81 835)	78.4%	58.7%
Capital assets	(592 469)	(596 650)	(207 652)	35.0%	(174 005)	29.4%	(129 832)	21.8%	(511 489)	85.7%	(81 835)	78.4%	58.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(592 469)	(596 650)	(217 923)	36.8%	(184 276)	31.1%	(139 880)	23.4%	(542 079)	90.9%	(82 006)	78.5%	70.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	279 384	290 305	435 210	155.8%	238 352	85.3%	165 011	56.8%	838 574	288.9%	157 127	279.4%	5.0%
Cash/cash equivalents at the year begin:	1 932 673	1 932 673	950 721	49.2%	1 385 939	71.7%	1 624 291	84.0%	950 721	49.2%	1 979 767	115.9%	(18.0%)
Cash/cash equivalents at the year end:	2 212 057	2 222 978	1 385 939	62.7%	1 624 291	73.4%	1 789 303	80.5%	1 789 303	80.5%	2 136 895	154.6%	(16.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 184	3.0%	2 956	1.7%	3 081	1.8%	164 134	93.6%	175 356	83.4%	(3 056)	(1.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	628	1.9%	601	1.8%	598	1.8%	31 848	94.6%	33 675	16.0%	(621)	(1.8%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 321	100.0%	1 321	6%	(329)	(24.9%)	-	-
Total By Income Source	5 812	2.8%	3 557	1.7%	3 679	1.7%	197 303	93.8%	210 351	100.0%	(4 006)	(1.9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 817	9.2%	1 723	4.2%	1 429	3.5%	34 435	83.2%	41 404	19.7%	(26)	(.1%)	-	-
Commercial	1 028	1.7%	803	1.3%	1 012	1.7%	58 406	95.4%	61 248	29.1%	(1 069)	(1.7%)	-	-
Households	967	.9%	1 031	1.0%	1 238	1.1%	104 462	97.0%	107 699	51.2%	(2 911)	(2.7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 812	2.8%	3 557	1.7%	3 679	1.7%	197 303	93.8%	210 351	100.0%	(4 006)	(1.9%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 891	41.5%	37	.8%	-	-	2 631	57.7%	4 559	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 891	41.5%	37	.8%	-	-	2 631	57.7%	4 559	100.0%

Contact Details

Municipal Manager	Mr Zamile Sikhundla	039 254 5002
Chief Financial Officer	Mr S Nelani	039 254 5016

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	11 640 587	11 630 929	3 230 437	27.8%	2 572 519	22.1%	2 599 390	22.3%	8 402 346	72.2%	2 636 328	73.8%	(1.4%)
Exchange Revenue													
Service charges - Electricity	4 419 517	4 376 786	1 289 795	29.2%	728 605	16.5%	826 418	18.9%	2 844 819	65.0%	842 028	63.0%	(1.9%)
Service charges - Water	1 645 063	1 645 063	368 472	22.4%	350 162	21.3%	399 978	24.3%	1 118 611	68.0%	428 016	80.0%	(6.6%)
Service charges - Waste Water Management	589 015	589 015	128 566	21.8%	141 485	24.0%	136 314	23.1%	406 365	69.0%	157 513	74.7%	(13.5%)
Service charges - Waste Management	200 849	200 849	49 764	24.8%	59 602	29.7%	52 811	26.3%	162 177	80.7%	48 007	72.4%	10.0%
Sale of Goods and Rendering of Services	67 108	67 108	12 366	18.5%	13 922	20.7%	12 011	17.9%	38 329	57.1%	16 761	59.8%	(28.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	618 133	618 133	166 422	26.9%	168 869	27.3%	172 976	28.0%	508 267	82.2%	168 245	80.5%	2.8%
Interest earned from Current and Non Current Assets	87 518	87 457	29 744	34.0%	25 855	29.5%	27 357	31.3%	82 966	94.9%	30 388	90.1%	(10.0%)
Dividends	10	10	6	66.0%	2	18.6%	-	-	8	84.7%	-	54.1%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	47 274	47 078	11 294	23.9%	10 863	23.0%	10 901	23.2%	33 058	70.2%	9 885	65.2%	10.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	43 081	47 291	10 406	24.2%	8 170	19.0%	8 298	17.5%	26 875	56.8%	7 495	46.6%	10.7%
Non-Exchange Revenue													
Property rates	1 744 100	1 744 100	430 367	24.7%	440 249	25.2%	444 007	25.5%	1 314 622	75.4%	413 127	77.7%	7.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	52 207	52 207	23 035	44.1%	2 631	5.0%	(8 998)	(17.2%)	16 668	31.9%	5 780	54.3%	(255.7%)
Licences or permits	1 827	1 819	444	24.3%	424	23.2%	432	23.8%	1 300	71.5%	409	87.7%	5.6%
Transfer and subsidies - Operational	1 361 141	1 390 269	512 763	37.7%	424 232	31.2%	318 542	22.9%	1 255 537	90.3%	306 047	91.3%	4.1%
Interest Receivables	195 462	195 462	54 440	27.9%	54 928	28.1%	55 823	28.6%	165 191	84.5%	54 790	101.6%	1.9%
Fuel Levy	427 562	427 562	142 521	33.3%	142 521	33.3%	142 520	33.3%	427 562	100.0%	147 881	100.0%	(3.6%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	10 335	10 335	-	-	-	-	-	-	-	-	-	-	-
Other Gains	130 386	130 386	-	-	-	-	-	-	-	-	(43)	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	11 265 466	11 461 599	5 855 301	52.0%	2 718 504	24.1%	(307 888)	(2.7%)	8 265 917	72.1%	3 258 596	84.1%	(109.4%)
Employee related costs	2 655 658	2 675 979	687 456	25.9%	683 829	25.7%	707 196	26.4%	2 078 481	77.7%	678 018	79.0%	4.3%
Remuneration of councillors	83 728	83 728	18 989	22.7%	18 956	22.6%	21 233	25.4%	59 179	70.7%	19 386	74.9%	9.5%
Bulk purchases - electricity	2 974 985	2 932 253	931 353	31.3%	581 019	19.5%	601 415	20.5%	2 113 786	72.1%	599 412	81.9%	.3%
Inventory consumed	717 735	747 677	287 836	40.1%	299 336	41.7%	209 526	28.0%	796 699	106.6%	935 558	200.9%	(77.6%)
Debt impairment	2 245 155	2 245 155	558 643	24.9%	558 643	24.9%	558 643	24.9%	1 675 929	74.6%	523 100	70.0%	6.8%
Depreciation, Amortisation and Impairment	752 070	752 070	219 836	29.2%	227 414	30.2%	210 386	28.0%	657 636	87.4%	206 485	88.4%	1.9%
Interest/Dividends and Rent on Land	132 723	132 723	13 690	10.3%	21 572	16.3%	3 055	2.3%	38 318	28.9%	13 100	23.0%	(76.7%)
Contracted services	815 537	998 819	145 981	17.9%	222 780	27.3%	154 235	15.4%	522 997	52.4%	169 559	52.1%	(9.0%)
Transfers and subsidies	15 000	12 000	-	-	148	1.0%	67	.6%	215	1.8%	-	-	(100.0%)
Irrecoverable debts written off	-	-	2 904 397	-	6 372	-	(2 874 741)	-	36 028	-	30 623	-	(9 487.6%)
Operational Cost and Other Cost	473 447	481 766	87 091	18.4%	98 427	20.8%	101 097	21.0%	286 614	59.5%	84 106	66.3%	20.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	399 427	399 427	28	-	7	-	0	-	36	-	(751)	-	(100.1%)
Surplus/(Deficit)	375 121	169 330	(2 624 864)		(145 985)		2 907 278		136 429		(622 267)		
Transfers and subsidies - capital (monetary allocations)	1 017 011	1 124 959	70 616	6.9%	252 215	24.8%	177 567	15.8%	500 398	44.5%	148 543	46.1%	19.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 392 132	1 294 289	(2 554 248)		106 231		3 084 845		636 827		(473 724)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 392 132	1 294 289	(2 554 248)		106 231		3 084 845		636 827		(473 724)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 392 132	1 294 289	(2 554 248)		106 231		3 084 845		636 827		(473 724)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	129 421	129 421	30 000	23.2%	30 000	23.2%	59 739	46.2%	119 739	92.5%	59 772	115.7%	(.1%)
Surplus/(Deficit) for the year	1 521 553	1 423 710	(2 524 248)		136 231		3 144 584		756 566		(413 952)		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		1 343 987	1 417 042	104 526	7.8%	302 538	22.5%	194 404	13.7%	601 468	42.4%	110 318	33.9%	76.2%
National Government		1 000 769	1 108 717	71 636	7.2%	245 829	24.6%	134 271	12.1%	451 736	40.7%	73 262	34.1%	83.3%
Provincial Government		-	-	-	-	(6 789)	-	-	-	(6 789)	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		14 500	14 500	4 182	28.8%	2 450	16.9%	957	6.6%	7 588	52.3%	1 923	30.1%	(50.3%)
Transfers recognised - capital		1 015 269	1 123 217	75 817	7.5%	241 489	23.8%	135 228	12.0%	452 534	40.3%	75 185	34.0%	79.9%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		328 719	293 825	28 709	8.7%	61 048	18.6%	59 176	20.1%	148 934	50.7%	35 133	33.6%	68.4%
Capital Expenditure Functional		1 343 987	1 417 042	104 526	7.8%	302 538	22.5%	194 404	13.7%	601 468	42.4%	110 318	33.9%	76.2%
Municipal governance and administration		35 275	37 266	(3 547)	(10.1%)	3 962	11.2%	359	1.0%	774	2.1%	2 287	9.8%	(84.3%)
Executive and Council		13 525	13 025	(3 547)	(26.2%)	3 784	28.0%	2	-	238	1.8%	461	10.7%	(99.7%)
Finance and administration		21 750	24 241	-	-	178	.8%	357	1.5%	535	2.2%	1 826	9.6%	(80.4%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		72 790	85 804	33 762	46.4%	4 330	5.9%	8 769	10.2%	46 861	54.6%	13 017	12.1%	(32.6%)
Community and Social Services		10 000	10 000	-	-	5 469	54.7%	2 861	28.6%	8 330	83.3%	486	62.6%	489.1%
Sport And Recreation		51 300	26 258	(2 535)	(4.9%)	4 440	8.7%	2 869	10.9%	4 774	18.2%	454	4.6%	531.8%
Public Safety		10 990	10 640	-	-	(147)	(1.3%)	1 529	14.4%	1 382	13.0%	4 929	29.1%	(69.0%)
Housing		-	38 905	36 296	-	(5 432)	-	1 511	3.9%	32 375	83.2%	6 821	8.5%	(77.9%)
Health		500	-	-	-	-	-	-	-	-	-	328	81.9%	(100.0%)
Economic and Environmental Services		394 870	415 582	20 410	5.2%	92 930	23.5%	46 656	11.2%	159 996	38.5%	15 435	17.9%	202.3%
Planning and Development		55 298	68 298	4 048	7.3%	18 288	33.1%	12 659	18.5%	34 995	51.2%	5 887	34.4%	115.0%
Road Transport		335 072	344 284	16 362	4.9%	74 642	22.3%	33 997	9.9%	125 001	36.3%	9 548	12.5%	256.1%
Environmental Protection		4 500	3 000	-	-	-	-	-	-	-	-	-	-	-
Trading Services		841 053	878 390	53 901	6.4%	201 316	23.9%	138 621	15.8%	393 838	44.8%	79 579	49.0%	74.2%
Energy sources		321 660	302 591	42 756	13.3%	79 472	24.7%	55 994	18.5%	178 222	58.9%	34 665	42.0%	61.5%
Water Management		191 948	251 948	5 719	3.0%	66 547	34.7%	48 782	19.4%	121 048	48.0%	17 677	47.7%	176.0%
Waste Water Management		305 869	303 376	3 232	1.1%	53 457	17.5%	30 435	10.0%	87 124	28.7%	24 899	69.4%	22.2%
Waste Management		21 576	20 476	2 195	10.2%	1 840	8.5%	3 410	16.7%	7 444	36.4%	2 338	30.8%	45.9%
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	5 845 097	5 845 097	1 396 417	23.9%	1 089 716	18.6%	1 142 347	19.5%	3 628 480	62.1%	1 094 964	62.8%	4.3%
Other revenue	600 297	600 297	3 401 695	566.7%	4 815 852	802.2%	2 893 599	482.0%	11 111 145	1 850.9%	2 580 102	1 325.5%	12.2%
Transfers and Subsidies - Operational	1 361 141	1 361 141	737 394	54.2%	656 902	48.3%	49 778	3.7%	1 444 074	106.1%	303 655	92.8%	(83.6%)
Transfers and Subsidies - Capital	1 017 011	1 017 011	105 176	10.3%	118 372	11.6%	746 365	73.4%	969 913	95.4%	411 723	82.3%	81.3%
Interest	812 623	812 623	44 380	5.5%	32 074	3.9%	36 150	4.4%	112 604	13.9%	53 699	17.9%	(32.7%)
Dividends	10	10	6	66.0%	2	18.6%	-	-	8	84.7%	-	54.1%	-
Payments	(8 963 471)	(8 963 471)	(1 647 709)	18.4%	(1 942 581)	21.7%	(1 856 269)	20.7%	(5 446 559)	60.8%	(1 893 177)	71.8%	(1.9%)
Suppliers and employees	(8 948 471)	(8 948 471)	(1 647 709)	18.4%	(1 942 581)	21.7%	(1 856 269)	20.7%	(5 446 459)	60.9%	(1 893 177)	71.8%	(1.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(15 000)	(15 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	2 029 619	2 029 619	4 302 049	212.0%	5 018 405	247.3%	3 261 505	160.7%	12 581 959	619.9%	2 807 322	406.5%	16.2%
Cash Flow from Investing Activities													
Receipts	10 335	10 335	1 368	13.2%	34	.3%	-	-	1 401	13.6%	(20)	(.5%)	(100.0%)
Proceeds on disposal of PPE	10 335	10 335	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	1 368	-	34	-	-	-	1 401	-	(20)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 343 987)	(1 343 987)	(104 526)	7.8%	(302 538)	22.5%	(194 404)	14.5%	(601 468)	44.8%	(110 318)	28.8%	76.2%
Capital assets	(1 343 987)	(1 343 987)	(104 526)	7.8%	(302 538)	22.5%	(194 404)	14.5%	(601 468)	44.8%	(110 318)	28.8%	76.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(1 333 652)	(1 333 652)	(103 159)	7.7%	(302 504)	22.7%	(194 404)	14.6%	(600 067)	45.0%	(110 339)	29.1%	76.2%
Cash Flow from Financing Activities													
Receipts	3 094	3 094	201	6.5%	1 029	33.3%	702	22.7%	1 933	62.5%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 094	3 094	201	6.5%	1 029	33.3%	702	22.7%	1 933	62.5%	-	-	(100.0%)
Payments	(107 755)	(107 755)	(5 900)	5.5%	(40 369)	37.5%	(6 059)	5.6%	(52 328)	48.6%	(5 601)	59.9%	8.2%
Repayment of borrowing	(107 755)	(107 755)	(5 900)	5.5%	(40 369)	37.5%	(6 059)	5.6%	(52 328)	48.6%	(5 601)	59.9%	8.2%
Net Cash from(used) Financing Activities	(104 661)	(104 661)	(5 699)	5.4%	(39 340)	37.6%	(5 357)	5.1%	(50 396)	48.2%	(5 601)	154.6%	(4.4%)
Net Increase/(Decrease) in cash held	591 305	591 305	4 193 192	709.1%	4 676 561	790.9%	3 061 744	517.8%	11 931 496	2 017.8%	2 691 382	1 135.4%	13.8%
Cash/cash equivalents at the year begin:	494 861	494 861	(281 943)	(57.0%)	3 870 995	782.2%	9 973 277	2 015.4%	(281 943)	(57.0%)	5 192 675	(23.9%)	92.1%
Cash/cash equivalents at the year end:	1 086 166	1 086 166	3 870 995	356.4%	8 547 556	786.9%	13 035 021	1 200.1%	13 035 021	1 200.1%	7 884 058	555.0%	65.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Council Policy		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	360 629	6.2%	142 238	2.4%	111 983	1.9%	5 207 875	89.4%	5 822 725	51.4%	1 608 196	27.6%	952 054	16.4%
Trade and Other Receivables from Exchange Transactions - Electricity	2 474	1.9%	250	.2%	264	2%	128 733	97.7%	131 721	1.2%	-	-	66 137	50.2%
Receivables from Non-exchange Transactions - Property Rates	196 326	8.3%	57 223	2.4%	52 764	2.2%	2 058 172	87.0%	2 364 484	20.9%	640 030	27.1%	338 361	14.3%
Receivables from Exchange Transactions - Waste Water Management	76 139	5.7%	26 740	2.0%	24 908	1.9%	1 213 830	90.5%	1 341 617	11.8%	424 913	31.7%	152 983	11.4%
Receivables from Exchange Transactions - Waste Management	29 729	5.0%	11 525	1.9%	10 796	1.8%	546 098	91.3%	598 148	5.3%	198 746	33.2%	120 592	20.2%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	147 608	22.7%	69 330	10.7%	67 216	10.3%	365 439	56.3%	649 593	5.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 014	2.1%	2 464	.6%	21 773	5.1%	392 520	92.2%	425 770	3.8%	41 448	9.7%	45 802	10.8%
Total By Income Source	821 918	7.3%	309 770	2.7%	289 703	2.6%	9 912 668	87.5%	11 334 058	100.0%	2 913 333	25.7%	1 675 929	14.8%
Debtors Age Analysis By Customer Group														
Organs of State	161 332	7.1%	61 292	2.7%	72 984	3.2%	1 960 849	86.9%	2 256 457	19.9%	36	-	15 336	.7%
Commercial	187 702	9.2%	51 494	2.5%	46 170	2.3%	1 761 518	86.1%	2 046 884	18.1%	-	-	-	-
Households	472 884	6.7%	196 984	2.8%	170 549	2.4%	6 190 301	88.0%	7 030 718	62.0%	2 913 297	41.4%	1 660 593	23.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	821 918	7.3%	309 770	2.7%	289 703	2.6%	9 912 668	87.5%	11 334 058	100.0%	2 913 333	25.7%	1 675 929	14.8%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	171 819	14.7%	197 095	16.9%	200 859	17.2%	596 880	51.2%	1 166 654	70.2%
Bulk Water	-	-	-	-	-	-	396 000	100.0%	396 000	23.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	61 177	100.0%	-	-	-	-	-	-	61 177	3.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 092	99.8%	-	-	-	-	71	.2%	38 163	2.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	271 088	16.3%	197 095	11.9%	200 859	12.1%	992 951	59.7%	1 661 993	100.0%

Contact Details

Municipal Manager	Mr Sello More	051 405 8621
Chief Financial Officer	Ms Zuzive Lydia Thekiso	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	249 805	253 104	77 494	31.0%	62 530	25.0%	60 441	23.9%	200 465	79.2%	53 286	64.8%	13.4%	
Exchange Revenue														
Service charges - Electricity	49 041	55 215	10 938	22.3%	8 815	18.0%	9 736	17.6%	29 489	53.4%	8 067	52.5%	20.7%	
Service charges - Water	18 430	16 219	1 521	8.3%	1 488	8.1%	1 498	9.2%	4 507	27.8%	1 938	25.6%	(22.7%)	
Service charges - Waste Water Management	15 222	15 222	3 203	21.0%	3 119	20.5%	3 128	20.5%	9 450	62.1%	3 177	65.9%	(1.5%)	
Service charges - Waste Management	14 711	14 711	3 094	21.0%	3 006	20.4%	3 008	20.4%	9 107	61.9%	3 073	65.9%	(2.1%)	
Sale of Goods and Rendering of Services	490	553	79	16.1%	80	16.4%	61	11.0%	220	39.8%	51	82.0%	19.3%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest - Deemed Interest	-	-	80	-	27	-	73	-	180	-	2	-	3 140.1%	
Interest earned from Receivables	15 969	15 969	10 904	68.3%	10 531	65.9%	10 658	66.7%	32 093	201.0%	11 105	179.6%	(4.0%)	
Interest earned from Current and Non Current Assets	359	359	-	-	-	-	-	-	-	-	-	-	-	
Dividends	17	17	8	45.1%	4	24.7%	-	-	12	69.8%	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	752	804	257	34.2%	174	23.2%	166	20.6%	597	74.2%	166	83.6%	-	
Licences or permits	3	3	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	115	115	45	39.0%	35	30.0%	71	61.7%	150	130.7%	-	164.5%	(100.0%)	
Non-Exchange Revenue														
Property rates	30 020	30 020	7 313	24.4%	7 968	26.5%	7 143	23.8%	22 424	74.7%	6 932	72.3%	3.0%	
Surcharges and Taxes	-	-	-	-	-	-	471	-	471	-	-	-	(100.0%)	
Fines, penalties and forfeits	798	19	-	-	2	2%	-	-	2	10.3%	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	96 781	96 781	37 086	38.3%	24 260	25.1%	21 353	22.1%	82 699	85.4%	15 727	57.6%	35.8%	
Interest Receivables	7 095	7 095	2 967	41.8%	3 021	42.6%	3 076	43.4%	9 064	127.8%	3 048	72.4%	.9%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	240 412	242 268	7 708	3.2%	21 539	9.0%	39 915	16.5%	69 162	28.5%	16 078	27.3%	148.3%	
Employee related costs	84 594	84 594	-	-	3	-	13 347	15.8%	13 350	15.8%	14	31.8%	94 787.7%	
Remuneration of councillors	5 234	5 284	-	-	-	-	958	18.1%	958	18.1%	-	44.1%	(100.0%)	
Bulk purchases - electricity	44 924	44 924	2 535	5.6%	5 315	11.8%	8 445	18.8%	16 295	36.3%	6 260	32.2%	34.9%	
Inventory consumed	3 529	3 100	659	18.7%	39	1.1%	1 417	45.7%	2 115	68.2%	1 960	75.9%	(27.7%)	
Debt impairment	26 038	26 038	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	31 347	31 347	-	-	-	-	-	-	-	-	-	-	-	
Interest,Dividends and Rent on Land	14 616	16 000	2 016	13.8%	5 353	36.6%	8 237	51.5%	15 607	97.5%	5 002	68.4%	64.7%	
Contracted services	16 423	16 338	1 024	6.2%	7 294	44.4%	2 883	17.6%	11 201	68.6%	1 399	30.7%	106.0%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	39	-	151	-	451	-	641	-	233	-	93.3%	
Operational Cost and Other Cost	13 708	14 643	1 435	10.5%	3 384	24.7%	4 177	28.5%	8 996	61.4%	1 209	24.6%	245.5%	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	9 393	10 836	69 787		40 991		20 526		131 304		37 209			
Transfers and subsidies - capital (monetary allocations)	46 192	46 192	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	5 009	5 009	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	60 594	62 037	69 787		40 991		20 526		131 304		37 209			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	60 594	62 037	69 787		40 991		20 526		131 304		37 209			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	60 594	62 037	69 787		40 991		20 526		131 304		37 209			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	60 594	62 037	69 787		40 991		20 526		131 304		37 209			

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	40 044	41 021	581	1.4%	1 066	2.7%	498	1.2%	2 144	5.2%	837	5.9%	(40.5%)
National Government	39 382	39 382	581	1.5%	970	2.5%	472	1.2%	2 023	5.1%	833	5.9%	(43.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 382	39 382	581	1.5%	970	2.5%	472	1.2%	2 023	5.1%	833	5.9%	(43.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	663	1 639	-	-	96	14.5%	26	1.6%	122	7.4%	3	5.4%	662.4%
Capital Expenditure Functional	40 044	41 021	581	1.4%	1 678	4.2%	498	1.2%	2 756	6.7%	837	5.9%	(40.5%)
Municipal governance and administration	663	1 639	-	-	96	14.5%	26	1.6%	122	7.4%	3	5.4%	662.4%
Executive and Council	435	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	228	1 639	-	-	96	42.2%	26	1.6%	122	7.4%	3	5.4%	662.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 597	3 597	581	16.1%	543	15.1%	309	8.6%	1 433	39.8%	434	4.7%	(28.7%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 597	3 597	581	16.1%	543	15.1%	309	8.6%	1 433	39.8%	434	4.7%	(28.7%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 468	1 468	-	-	-	-	-	-	-	-	157	6.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 468	1 468	-	-	-	-	-	-	-	-	157	6.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	34 317	34 317	-	-	1 039	3.0%	163	.5%	1 202	3.5%	243	6.3%	(32.8%)
Energy sources	4 213	4 213	-	-	352	8.4%	163	3.9%	515	12.2%	243	11.3%	(32.8%)
Water Management	20 248	20 248	-	-	686	3.4%	-	-	686	3.4%	-	4.3%	-
Waste Water Management	9 856	9 856	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	249 533	251 916	0	-	0	-	30 516	12.1%	30 516	12.1%	-	-	(100.0%)
Property rates	24 166	24 166	-	-	-	-	1 313	5.4%	1 313	5.4%	-	-	(100.0%)

Service charges	79 876	82 923	-	-	-	-	1 881	2.3%	1 881	2.3%	-	-	(100.0%)
Other revenue	2 158	1 495	-	-	-	-	151	10.1%	151	10.1%	-	-	(100.0%)
Transfers and Subsidies - Operational	96 781	96 781	-	-	-	-	21 345	22.1%	21 345	22.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	46 192	46 192	-	-	-	-	969	2.1%	969	2.1%	-	-	(100.0%)
Interest	359	359	0	.1%	0	-	4 857	1 351.8%	4 857	1 351.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199 201)	(201 818)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(184 585)	(185 818)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(14 616)	(16 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	50 331	50 098	0	-	0	-	30 516	60.9%	30 516	60.9%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 051)	(47 192)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(46 051)	(47 192)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(46 051)	(47 192)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 280	2 906	0	-	0	-	30 516	1 050.1%	30 516	1 050.1%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	198	198	-	-	0	.1%	0	.2%	-	-	0	-	184.7%
Cash/cash equivalents at the year end:	4 478	3 104	0	-	0	-	30 516	983.1%	30 516	983.1%	0	-	23 294 913.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 049	2.2%	1 960	2.1%	1 870	2.0%	88 132	93.7%	94 011	15.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 963	7.7%	1 351	5.3%	922	3.6%	21 330	83.4%	25 566	4.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 574	1.5%	1 978	1.9%	1 503	1.5%	98 228	95.1%	103 283	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 538	2.1%	1 446	2.0%	1 356	1.8%	69 769	94.1%	74 109	12.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 350	1.9%	1 380	1.9%	1 269	1.8%	67 699	94.4%	71 697	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	1.7%	18	1.3%	17	1.2%	1 334	95.8%	1 392	2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 705	1.6%	3 586	1.6%	3 571	1.6%	214 683	95.2%	225 545	37.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(66)	(18.7%)	16	4.5%	(17)	(4.7%)	423	118.9%	355	.1%	-	-	-	-
Total By Income Source	12 134	2.0%	11 735	2.0%	10 491	1.8%	561 598	94.2%	595 958	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	401	4.8%	409	4.9%	165	2.0%	7 342	88.3%	8 317	1.4%	-	-	-	-
Commercial	1 762	6.6%	1 342	5.0%	975	3.7%	22 588	84.7%	26 668	4.5%	-	-	-	-
Households	9 581	1.9%	9 106	1.8%	8 511	1.7%	482 798	94.7%	509 996	85.6%	-	-	-	-
Other	390	.8%	877	1.7%	840	1.6%	48 869	95.9%	50 977	8.6%	-	-	-	-
Total By Customer Group	12 134	2.0%	11 735	2.0%	10 491	1.8%	561 598	94.2%	595 958	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 640	1.1%	5 473	1.6%	7 039	2.1%	319 485	95.2%	335 636	92.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 161)	(11.0%)	528	1.8%	461	1.6%	30 973	107.5%	28 802	7.9%
Auditor-General	(700)	(19.4%)	181	5.0%	495	13.7%	3 625	100.7%	3 600	1.0%
Other	(5 182)	91.9%	396	(7.0%)	2 883	(51.2%)	(3 733)	66.2%	(5 636)	(1.6%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(5 402)	(1.5%)	6 578	1.8%	10 878	3.0%	350 349	96.7%	362 403	100.0%

Contact Details

Municipal Manager	Ms Sindiswa Manelli	053 330 0206
Chief Financial Officer	Mr Sithembile Tool	053 330 0221

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	113 980	113 980	-	-	-	-	-	-	-	-	-	-	-
Other revenue	953	953	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	135 391	135 391	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	57 167	57 167	-	-	-	-	-	-	-	-	-	-	-
Interest	11 212	11 212	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(326 841)	(326 841)	(2 349)	.7%	(45)	-	(32)	-	(2 427)	.7%	22 730	(7.4%)	(100.1%)
Suppliers and employees	(291 110)	(291 110)	(2 349)	.8%	(45)	-	(32)	-	(2 427)	.8%	22 730	(8.3%)	(100.1%)
Finance charges	(35 730)	(35 730)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 140	18 140	(2 349)	(13.0%)	(45)	(.2%)	(32)	(.2%)	(2 427)	(13.4%)	22 730	132.8%	(100.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 167)	(57 167)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(57 167)	(57 167)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(57 167)	(57 167)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(39 027)	(39 027)	(2 349)	6.0%	(45)	.1%	(32)	.1%	(2 427)	6.2%	22 730	(61.7%)	(100.1%)
Cash/cash equivalents at the year begin:	-	1 114	-	-	(2 349)	-	(2 394)	(215.0%)	-	-	-	-	-
Cash/cash equivalents at the year end:	(39 027)	(37 914)	(2 349)	6.0%	(2 394)	6.1%	(2 427)	6.4%	(2 427)	6.4%	22 730	(61.7%)	(110.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 752	7.7%	11 083	3.6%	8 741	2.8%	264 103	85.8%	307 678	47.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 228	10.2%	6 987	5.0%	4 780	3.4%	113 722	81.4%	139 716	21.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 911	7.0%	2 705	3.2%	2 683	3.2%	73 413	86.7%	84 711	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 491	7.0%	2 060	3.2%	2 045	3.2%	55 517	86.6%	64 113	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	193	5.8%	95	2.9%	95	2.8%	2 945	88.5%	3 328	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	-	4	-	4	-	46 136	100.0%	46 153	7.1%	-	-	-	-
Total By Income Source	48 583	7.5%	22 934	3.6%	18 346	2.8%	555 835	86.1%	645 698	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 969	8.6%	6 223	4.1%	3 903	2.6%	126 995	84.6%	150 089	23.2%	-	-	-	-
Commercial	2 770	5.9%	1 310	2.8%	1 337	2.9%	41 308	88.4%	46 725	7.2%	-	-	-	-
Households	32 350	7.3%	15 164	3.4%	12 918	2.9%	383 296	86.4%	443 667	68.7%	-	-	-	-
Other	495	9.5%	237	4.8%	188	3.6%	4 277	82.3%	5 197	.8%	-	-	-	-
Total By Customer Group	48 583	7.5%	22 934	3.6%	18 346	2.8%	555 835	86.1%	645 698	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 789	.4%	20 578	4.1%	16 000	3.2%	466 632	92.4%	504 999	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6	4.2%	4	3.0%	31	21.6%	103	71.2%	145	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 795	.4%	20 582	4.1%	16 031	3.2%	466 735	92.4%	505 143	100.0%

Contact Details

Municipal Manager	Mr Chris Mokomela	079 874 0109
Chief Financial Officer	Mrs Phumla Senyane	076 355 7315

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	259 933	259 933	12 155	4.7%	12 127	4.7%	13 260	5.1%	37 543	14.4%	-	25.5%	(100.0%)
Exchange Revenue													
Service charges - Electricity	39 880	39 880	(1 968)	(4.9%)	2 382	6.0%	2 293	5.7%	2 707	6.8%	-	8%	(100.0%)
Service charges - Water	28 885	28 885	900	3.1%	2 641	9.1%	3 839	13.3%	7 380	25.5%	-	18.4%	(100.0%)
Service charges - Waste Water Management	12 614	12 614	1 289	10.2%	1 290	10.2%	1 291	10.2%	3 870	30.7%	-	17.3%	(100.0%)
Service charges - Waste Management	8 337	8 337	785	9.4%	785	9.4%	785	9.4%	2 355	28.2%	-	15.3%	(100.0%)
Sale of Goods and Rendering of Services	201	201	67	33.5%	38	18.8%	27	13.6%	133	65.9%	-	65.9%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 200	29 200	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	100	100	(0)	(.1%)	-	-	2	2.1%	2	1.9%	-	90.7%	(100.0%)
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	869	869	82	9.4%	80	9.2%	80	9.2%	242	27.8%	-	18.9%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	152	152	10	6.5%	5	3.2%	5	3.2%	20	12.9%	-	10.9%	(100.0%)
Non-Exchange Revenue													
Property rates	18 239	18 239	6 850	37.6%	502	2.8%	502	2.8%	7 855	43.1%	-	46.1%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	5	-	25	-	14	-	44	-	-	-	(100.0%)
Transfer and subsidies - Operational	105 636	105 636	-	-	-	-	-	-	-	-	-	40.0%	-
Interest Receivables	10 800	10 800	4 135	38.3%	4 380	40.6%	4 421	40.9%	12 937	119.8%	-	67.8%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	256 003	265 060	29 370	11.5%	16 657	6.5%	17 104	6.5%	63 132	23.8%	-	9.0%	(100.0%)
Employee related costs	94 705	98 783	16 465	17.4%	7 441	7.9%	7 907	8.0%	31 813	32.2%	-	18.1%	(100.0%)
Remuneration of councillors	5 975	5 975	909	15.2%	454	7.6%	455	7.6%	1 818	30.4%	-	15.3%	(100.0%)
Bulk purchases - electricity	54 000	54 000	6 203	11.5%	3 856	7.1%	3 368	6.2%	13 427	24.9%	-	5%	(100.0%)
Inventory consumed	9 020	9 020	1 915	21.2%	530	5.9%	480	5.3%	2 925	32.4%	-	13.6%	(100.0%)
Debt impairment	25 086	25 086	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	24 988	24 988	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	15 000	15 000	993	6.6%	1 227	8.2%	1 085	7.2%	3 305	22.0%	-	.1%	(100.0%)
Contracted services	9 000	13 655	2 854	31.7%	3 237	36.0%	373	2.7%	6 465	47.3%	-	19.6%	(100.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	(618)	-	(618)	-	(618)	-	(1 854)	-	-	-	(100.0%)
Operational Cost and Other Cost	17 630	17 954	649	3.7%	530	3.0%	4 055	22.6%	5 234	29.2%	-	5.2%	(100.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	600	600	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 930	(5 126)	(17 215)		(4 530)		(3 844)		(25 589)		-		
Transfers and subsidies - capital (monetary allocations)	48 865	51 865	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 795	46 739	(17 215)		(4 530)		(3 844)		(25 589)		-		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	52 795	46 739	(17 215)		(4 530)		(3 844)		(25 589)		-		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 795	46 739	(17 215)		(4 530)		(3 844)		(25 589)		-		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 795	46 739	(17 215)		(4 530)		(3 844)		(25 589)		-		

Part 2: Capital Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	48 222	51 401	0	-	-	-	363	.7%	364	.7%	-	6.7%	(100.0%)	
National Government	47 722	50 851	-	-	-	-	307	.6%	307	.6%	-	5.8%	(100.0%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	47 722	50 851	-	-	-	-	307	.6%	307	.6%	-	5.8%	(100.0%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	500	550	0	-	-	-	57	10.3%	57	10.3%	-	33.0%	(100.0%)	
Capital Expenditure Functional	48 222	51 551	0	-	-	-	363	.7%	364	.7%	-	6.7%	(100.0%)	
Municipal governance and administration	250	300	0	.1%	-	-	17	5.7%	17	5.8%	-	35.0%	(100.0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	250	300	0	.1%	-	-	17	5.7%	17	5.8%	-	35.0%	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 501	8 151	-	-	-	-	307	3.8%	307	3.8%	-	.2%	(100.0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	1 501	8 151	-	-	-	-	307	3.8%	307	3.8%	-	-	(100.0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	11 760	8 582	-	-	-	-	-	-	-	-	-	39.6%	-	
Planning and Development	-	150	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	11 760	8 432	-	-	-	-	-	-	-	-	-	39.6%	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	34 712	34 519	-	-	-	-	39	.1%	39	.1%	-	5.2%	(100.0%)	
Energy sources	8 994	6 000	-	-	-	-	-	-	-	-	-	-	-	
Water Management	5 250	250	-	-	-	-	39	15.8%	39	15.8%	-	.5%	(100.0%)	
Waste Water Management	20 468	25 969	-	-	-	-	-	-	-	-	-	11.4%	-	
Waste Management	-	2 300	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	252 176	255 176	492	.2%	7 190	2.9%	4 873	1.9%	12 555	4.9%	-	19.1%	(100.0%)
Property rates	25 722	25 722	1 622	6.3%	759	2.9%	1 297	5.0%	3 678	14.3%	-	4.6%	(100.0%)

Service charges	66 480	66 480	(1 188)	(1.8%)	4 268	6.4%	2 967	4.5%	6 047	9.1%	-	1.7%	(100.0%)
Other revenue	5 353	5 353	58	1.1%	2 163	40.4%	(6)	(.1%)	2 215	41.4%	-	2.9%	(100.0%)
Transfers and Subsidies - Operational	105 636	105 636	-	-	-	-	-	-	-	-	-	42.8%	-
Transfers and Subsidies - Capital	48 865	51 865	-	-	-	-	613	1.2%	613	1.2%	-	10.3%	(100.0%)
Interest	100	100	-	-	-	-	2	2.1%	2	2.1%	-	91.9%	(100.0%)
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-
Payments	(205 330)	(206 714)	(8 396)	4.1%	(1 352)	.7%	(2 014)	1.0%	(11 762)	5.7%	-	15.7%	(100.0%)
Suppliers and employees	(190 330)	(191 714)	(8 396)	4.4%	(1 352)	.7%	(2 014)	1.1%	(11 762)	6.1%	-	17.1%	(100.0%)
Finance charges	(15 000)	(15 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 486	48 462	(7 904)	(16.9%)	5 838	12.5%	2 859	5.9%	793	1.6%	-	26.9%	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(48 222)	(49 051)	(918)	1.9%	-	-	(418)	.9%	(1 336)	2.7%	-	4.5%	(100.0%)
Capital assets	(48 222)	(49 051)	(918)	1.9%	-	-	(418)	.9%	(1 336)	2.7%	-	4.5%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(48 222)	(49 051)	(918)	1.9%	-	-	(418)	.9%	(1 336)	2.7%	-	4.5%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 376)	(569)	(8 822)	641.3%	5 838	(424.3%)	2 442	(414.4%)	(543)	92.1%	-	82.6%	(100.0%)
Cash/cash equivalents at the year begin:	34 074	34 074	-	-	(6 586)	(19.3%)	(748)	(2.2%)	-	-	54 039	-	(101.4%)
Cash/cash equivalents at the year end:	32 698	33 484	(6 586)	(20.1%)	(748)	(2.3%)	1 693	5.1%	1 693	5.1%	54 039	208.8%	(96.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	139	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	139	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	139	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	139	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mopedi Mohale	051 673 9600
Chief Financial Officer	Mr Phiri Vincent Litabe	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	66 396	71 648	25 002	37.7%	13 545	20.4%	19 689	27.5%	58 237	81.3%	19 548	91.1%	.7%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	82	102	25	30.0%	20	23.9%	23	22.5%	67	65.8%	31	99.6%	(25.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5	8	2	30.7%	2	40.0%	3	33.4%	6	80.6%	2	57.4%	7.5%
Interest earned from Current and Non Current Assets	1 825	1 830	530	29.1%	506	27.7%	546	29.8%	1 582	86.4%	198	61.8%	175.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	872	872	208	23.9%	188	21.5%	188	21.5%	584	66.9%	181	65.0%	4.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	550	550	45	8.3%	33	6.0%	83	15.1%	161	29.4%	161	75.4%	(48.5%)
Transfer and subsidies - Operational	63 062	68 287	24 192	38.4%	12 797	20.3%	18 847	27.6%	55 836	81.6%	18 975	92.3%	(.7%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	66 179	129 427	18 101	27.4%	28 498	43.1%	26 176	20.2%	72 775	56.2%	13 427	76.0%	94.9%
Employee related costs	52 125	51 603	12 948	24.8%	13 347	25.6%	13 229	25.6%	39 524	76.6%	11 647	76.5%	13.6%
Remuneration of councillors	5 406	5 406	1 269	23.5%	1 298	24.0%	1 512	28.0%	4 079	75.5%	1 369	74.8%	10.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	20	-	-	-	-	-	-	-	-	-	-	-
Debt Impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	500	500	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	50	52	1	1.4%	27	53.4%	45	86.2%	72	139.3%	0	121.9%	11 093.2%
Contracted services	5 549	5 567	2 597	46.8%	2 325	41.9%	1 346	24.2%	6 268	112.6%	1 497	73.3%	(10.1%)
Transfers and subsidies	65	63 306	30	45.9%	7 625	11 703.6%	11 246	17.8%	18 901	29.9%	(71)	(32.2%)	(16 011.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	2 483	2 973	1 257	50.6%	3 876	156.1%	(1 202)	(40.4%)	3 931	132.2%	(1 016)	85.5%	18.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	217	(57 779)	6 900		(14 953)		(6 486)		(14 539)		6 121		
Transfers and subsidies - capital (monetary allocations)	3 705	61 721	-	-	2 408	65.0%	-	-	2 408	3.9%	-	.9%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 922	3 942	6 900		(12 545)		(6 486)		(12 131)		6 121		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 922	3 942	6 900		(12 545)		(6 486)		(12 131)		6 121		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 922	3 942	6 900		(12 545)		(6 486)		(12 131)		6 121		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 922	3 942	6 900		(12 545)		(6 486)		(12 131)		6 121		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

[illegible]

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 504	1 524	(110 566)	(7 351.4%)	156 566	10 409.9%	30 816	2 022.0%	76 816	5 040.4%	29 000	2 097.1%	6.3%
Transfers and Subsidies - Operational	63 062	68 287	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 705	61 721	-	-	-	-	-	-	-	-	-	-	-
Interest	1 825	1 830	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 537)	(129 885)	(10 469)	15.7%	12 895	(19.4%)	54	-	2 480	(1.9%)	5 148	(20.0%)	(99.0%)
Suppliers and employees	(66 421)	(124 544)	(10 469)	15.8%	12 895	(19.4%)	54	-	2 480	(2.0%)	5 148	(20.1%)	(99.0%)
Finance charges	(50)	(52)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(65)	(5 290)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 559	3 477	(121 034)	(3 400.4%)	169 461	4 760.9%	30 870	887.9%	79 296	2 280.9%	34 148	99.5%	(9.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 501)	(4 501)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(4 501)	(4 501)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(4 501)	(4 501)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(942)	(1 025)	(121 034)	12 853.4%	169 461	(17 996.1%)	30 870	(3 013.0%)	79 296	(7 739.6%)	34 148	100.6%	(9.6%)
Cash/cash equivalents at the year begin:	-	-	-	-	(79 031)	-	90 430	-	-	-	8 396	-	977.1%
Cash/cash equivalents at the year end:	(942)	(1 025)	(35 994)	3 822.4%	90 430	(9 603.3%)	121 300	(11 839.3%)	121 300	(11 839.3%)	42 544	101.3%	185.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	73	.5%	73	.5%	73	.5%	15 012	98.6%	15 231	100.0%	-	-	-	-
Total By Income Source	73	.5%	73	.5%	73	.5%	15 012	98.6%	15 231	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	63	.4%	63	.4%	63	.4%	14 500	98.7%	14 689	96.4%	-	-	-	-
Commercial	-	-	-	-	-	-	480	100.0%	480	3.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	15.8%	10	15.7%	10	15.7%	33	52.8%	62	4%	-	-	-	-
Total By Customer Group	73	.5%	73	.5%	73	.5%	15 012	98.6%	15 231	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(3 443)	(26.5%)	17	.1%	106	.8%	16 318	125.5%	12 997	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(3 443)	(26.5%)	17	.1%	106	.8%	16 318	125.5%	12 997	100.0%

Contact Details

Municipal Manager	Ms Lebogang Moletsane	051 713 9304
Chief Financial Officer	Mr Mpho Matthews David Tamasane	051 011 2238

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	450 903	451 713	84 048	18.6%	84 569	18.8%	85 645	19.0%	254 262	56.3%	86 640	37.2%	(1.1%)
Exchange Revenue													
Service charges - Electricity	63 455	63 455	3 237	5.1%	2 990	4.7%	2 962	4.7%	9 189	14.5%	3 343	12.0%	(11.4%)
Service charges - Water	41 625	41 625	14 374	34.5%	15 050	36.2%	14 781	35.5%	44 205	106.2%	15 684	83.9%	(5.8%)
Service charges - Waste Water Management	23 683	23 683	8 988	37.9%	9 388	39.6%	9 323	39.4%	27 699	117.0%	9 415	78.4%	(1.0%)
Service charges - Waste Management	11 977	11 977	4 703	39.3%	4 952	41.3%	4 562	38.1%	14 217	118.7%	5 556	63.5%	(17.9%)
Sale of Goods and Rendering of Services	14 248	14 258	135	1.0%	176	1.2%	175	1.2%	486	3.4%	84	14.6%	107.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 088	2 088	23 827	1 141.2%	24 118	1 155.1%	23 865	1 142.9%	71 810	3 439.2%	24 378	2 076.1%	(2.1%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	110	110	200	182.4%	227	207.0%	210	191.6%	636	581.0%	209	466.0%	.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	93 038	93 038	28 547	30.7%	25 353	27.2%	23 439	25.2%	77 339	83.1%	27 970	52.1%	(16.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	0	-	-	-	0	-	-	-	-
Licences or permits	308	308	36	11.8%	49	15.9%	37	12.1%	123	39.8%	1	.2%	6 955.1%
Transfer and subsidies - Operational	200 372	201 172	-	-	-	-	-	-	-	-	-	-	-
Interest Receivables	-	-	0	-	2 267	-	6 292	-	8 558	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	449 852	448 257	5 767	1.3%	12 698	2.8%	3 753	.8%	22 219	5.0%	2 256	1.6%	66.4%
Employee related costs	172 963	166 698	16	-	-	-	-	-	16	-	-	-	-
Remuneration of councillors	8 339	8 339	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	35 100	43 100	-	-	4 037	11.5%	1 128	2.6%	5 164	12.0%	-	-	(100.0%)
Inventory consumed	44 228	34 228	2	-	-	-	-	-	2	-	127	1.2%	(100.0%)
Debt impairment	32 595	32 595	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	47 714	47 714	-	-	-	-	-	-	-	-	-	-	-
Interest/Dividends and Rent on Land	6 264	6 264	-	-	4 253	67.9%	283	4.5%	4 536	72.4%	31	1.2%	799.1%
Contracted services	55 444	56 249	3 183	5.7%	3 796	6.8%	81	.1%	7 061	12.6%	(2 208)	1.6%	(103.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 204	7 204	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	40 002	45 867	2 566	6.4%	612	1.5%	2 262	4.9%	5 440	11.9%	4 305	15.3%	(47.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 051	3 456	78 280		71 871		81 892		232 043		84 384		
Transfers and subsidies - capital (monetary allocations)	43 114	43 114	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 165	46 570	78 280		71 871		81 892		232 043		84 384		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 165	46 570	78 280		71 871		81 892		232 043		84 384		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 165	46 570	78 280		71 871		81 892		232 043		84 384		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 165	46 570	78 280		71 871		81 892		232 043		84 384		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	65 297	50 796	(1 641 931)	(2 514.6%)	3 569	5.5%	4 108	8.1%	(1 634 254)	(3 217.3%)	2 077	(90.7%)	97.8%
National Government	65 297	50 761	(77 777)	(119.1%)	3 569	5.5%	4 108	8.1%	(70 100)	(138.1%)	1 909	(86.5%)	115.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 297	50 761	(77 777)	(119.1%)	3 569	5.5%	4 108	8.1%	(70 100)	(138.1%)	1 909	(86.5%)	115.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	35	(1 564 154)	-	-	-	-	-	(1 564 154)	(4 469 011.1%)	168	-	(100.0%)
Capital Expenditure Functional	77 731	62 645	(1 673 749)	(2 153.3%)	3 586	4.6%	4 133	6.6%	(1 666 030)	(2 659.5%)	2 077	(90.7%)	99.0%
Municipal governance and administration	5 150	4 900	(1 566 278)	(30 415.5%)	17	.3%	25	.5%	(1 566 237)	(31 966.6%)	168	-	(85.3%)
Executive and Council	2 366	1 516	13	.6%	-	-	7	.4%	20	1.3%	-	-	(100.0%)
Finance and administration	2 784	3 384	(1 566 291)	(56 288.6%)	17	.6%	18	.5%	(1 566 256)	(46 289.6%)	168	-	(89.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 424	5 574	(4 558)	(84.0%)	-	-	-	-	(4 558)	(81.8%)	-	-	-
Community and Social Services	1 261	1 011	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 297	1 797	(1 853)	(80.7%)	-	-	-	-	(1 853)	(103.1%)	-	-	-
Public Safety	1 344	2 244	(2 704)	(201.2%)	-	-	-	-	(2 704)	(120.5%)	-	-	-
Housing	522	522	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 550	7 400	(9 904)	(131.2%)	29	.4%	620	8.4%	(9 255)	(125.1%)	-	-	(100.0%)
Planning and Development	1 300	1 150	-	-	29	2.2%	-	-	29	2.5%	-	-	-
Road Transport	6 250	6 250	(9 904)	(158.5%)	-	-	620	9.9%	(9 284)	(148.5%)	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	59 607	44 772	(93 009)	(156.0%)	3 540	5.9%	3 488	7.8%	(85 981)	(192.0%)	1 909	(86.5%)	82.7%
Energy sources	6 000	6 000	(18 185)	(303.1%)	-	-	384	6.4%	(17 802)	(296.7%)	-	-	(100.0%)
Water Management	31 753	17 217	(6 330)	(19.9%)	945	3.0%	2 081	12.1%	(3 304)	(19.2%)	-	-	(100.0%)
Waste Water Management	21 042	21 042	(38 799)	(184.4%)	2 595	12.3%	1 023	4.9%	(35 181)	(167.2%)	1 909	-	(46.4%)
Waste Management	813	513	(29 694)	(3 651.4%)	-	-	-	-	(29 694)	(5 786.0%)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	378 094	379 212	(25 030)	(6.6%)	(30 934)	(8.2%)	(39 359)	(10.4%)	(95 323)	(25.1%)	32 292	14.9%	(221.9%)
Property rates	49 368	49 368	(15 947)	(32.3%)	(21 418)	(43.4%)	(27 700)	(56.1%)	(65 065)	(131.8%)	26 134	101.2%	(206.0%)

Service charges	73 284	73 284	(8 640)	(11.8%)	(9 116)	(12.4%)	(11 237)	(15.3%)	(28 993)	(39.6%)	5 866	10.7%	(291.6%)
Other revenue	14 357	14 675	(494)	(3.4%)	(451)	(3.1%)	(422)	(2.9%)	(1 367)	(9.3%)	293	54.3%	(244.0%)
Transfers and Subsidies - Operational	197 971	198 771	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	43 114	43 114	51	.1%	51	.1%	-	-	101	2%	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(336 425)	(348 187)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(330 161)	(341 923)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(6 264)	(6 264)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 669	31 025	(25 030)	(60.1%)	(30 934)	(74.2%)	(39 359)	(126.9%)	(95 323)	(307.2%)	32 292	45.9%	(221.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 297)	(49 801)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(64 297)	(49 801)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(64 297)	(49 801)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(22 628)	(18 776)	(25 030)	110.6%	(30 934)	136.7%	(39 359)	209.6%	(95 323)	507.7%	32 292	44.7%	(221.9%)
Cash/cash equivalents at the year begin:	555 596	16 648	-	-	10 894	2.0%	(20 040)	(120.4%)	-	-	35 192	-	(156.9%)
Cash/cash equivalents at the year end:	532 968	(2 129)	(5 753)	(1.1%)	(20 040)	(3.8%)	(59 399)	2 790.5%	(59 399)	2 790.5%	67 484	22.0%	(188.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 032	1.1%	11 987	2.1%	6 015	1.1%	547 600	95.8%	571 634	26.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 012	1.1%	1 701	1.8%	802	.8%	92 784	96.4%	96 299	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 036	1.6%	17 180	3.1%	8 176	1.5%	520 077	93.8%	554 469	26.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 540	1.1%	6 935	2.2%	3 442	1.1%	301 430	95.0%	315 347	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(18)	-	(8)	-	(0)	-	48 891	100.1%	48 864	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	54 771	100.0%	54 771	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	11 808	2.7%	20 589	4.7%	10 207	2.3%	393 270	90.2%	435 874	20.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 583)	(12.2%)	(887)	(1.9%)	48	.1%	52 315	114.0%	45 893	2.2%	-	-	-	-
Total By Income Source	25 827	1.2%	57 498	2.7%	28 690	1.4%	2 011 138	94.7%	2 123 152	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 462)	(1.3%)	3 808	3.3%	2 155	1.8%	112 010	96.1%	116 511	5.5%	-	-	-	-
Commercial	1 486	2.3%	2 286	3.6%	1 112	1.8%	58 488	92.3%	63 372	3.0%	-	-	-	-
Households	25 337	1.3%	50 641	2.6%	25 063	1.3%	1 834 383	94.8%	1 935 434	91.2%	-	-	-	-
Other	466	5.9%	762	9.7%	360	4.6%	6 247	79.7%	7 835	4%	-	-	-	-
Total By Customer Group	25 827	1.2%	57 498	2.7%	28 690	1.4%	2 011 138	94.7%	2 123 152	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	4 195	3.9%	2 046	1.9%	100 403	94.1%	106 643	23.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(294)	(.1%)	(1 229)	(.5%)	584	.2%	256 046	100.4%	255 107	56.3%
Auditor-General	-	-	908	21.6%	1 182	28.2%	2 106	50.2%	4 196	9%
Other	(1 540)	(1.8%)	4 473	5.1%	(792)	(.9%)	85 415	97.6%	87 556	19.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1 835)	(.4%)	8 347	1.8%	3 020	.7%	443 970	97.9%	453 502	100.0%

Contact Details

Municipal Manager	Mr Mojalefa Matlole	057 733 0106
Chief Financial Officer	Mr Amos Makoe Makoe	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	307 280	306 217	79 163	25.8%	54 082	17.6%	69 781	22.8%	203 025	66.3%	29 865	41.8%	133.7%	
Exchange Revenue														
Service charges - Electricity	33 152	36 683	7 502	22.6%	6 825	20.6%	9 800	26.7%	24 127	65.8%	22	7.6%	45 441.0%	
Service charges - Water	5 192	10 669	1 851	35.7%	1 825	35.2%	1 837	17.2%	5 514	51.7%	1 613	85.9%	13.9%	
Service charges - Waste Water Management	17 020	21 098	6 058	35.6%	5 942	34.9%	5 991	28.4%	17 991	85.3%	5 205	65.1%	15.1%	
Service charges - Waste Management	29 070	11 884	3 857	13.3%	3 814	13.1%	3 817	32.1%	11 488	96.7%	3 356	31.2%	13.7%	
Sale of Goods and Rendering of Services	430	430	163	38.0%	176	41.0%	141	32.8%	481	111.9%	111	49.2%	27.5%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	41 286	43 724	10 888	26.4%	11 066	26.8%	11 356	26.0%	33 310	76.2%	10 962	69.4%	3.6%	
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	67	-	67	-	-	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	123	123	99	80.6%	169	137.2%	183	149.0%	451	366.8%	46	87.4%	297.6%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	44	44	109	248.9%	(11)	(25.3%)	19	42.8%	117	266.4%	373	810.6%	(95.0%)	
Non-Exchange Revenue														
Property rates	33 776	29 860	7 233	21.4%	7 193	21.3%	6 735	22.6%	21 160	70.9%	6 105	50.2%	10.3%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	54	54	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	142 145	143 482	39 362	27.7%	14 955	10.5%	27 791	19.4%	82 108	57.2%	180	24.0%	15 380.7%	
Interest Receivables	4 989	8 168	2 040	40.9%	2 128	42.7%	2 044	25.0%	6 211	76.0%	1 894	76.5%	7.9%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	337 643	353 649	88 725	26.3%	59 106	17.5%	88 818	25.1%	236 648	66.9%	52 726	60.3%	68.5%	
Employee related costs	59 527	61 695	13 190	22.2%	14 605	24.5%	15 763	25.5%	43 558	70.6%	14 232	54.0%	10.8%	
Remuneration of councillors	6 054	4 710	1 455	24.0%	1 339	22.1%	1 546	32.8%	4 339	92.1%	1 521	83.7%	1.6%	
Bulk purchases - electricity	30 782	30 782	11 936	38.8%	5 306	17.2%	10 846	35.2%	28 088	91.2%	8 111	86.5%	33.7%	
Inventory consumed	14 040	13 507	1 239	8.8%	1 084	7.7%	2 456	18.2%	4 778	35.4%	971	47.9%	152.9%	
Debt impairment	56 152	56 152	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	25 967	25 967	-	-	-	-	-	-	-	-	-	-	-	
Interest/Dividends and Rent on Land	21 589	25 557	10 814	50.1%	7 608	35.2%	14 749	57.7%	33 171	129.8%	6 597	482.2%	123.6%	
Contracted services	89 889	95 171	46 130	51.3%	23 881	26.6%	33 972	35.7%	103 983	109.3%	18 041	86.7%	88.3%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	17 807	17 807	-	-	-	-	-	-	-	-	-	-	-	
Operational Cost and Other Cost	15 836	22 302	3 961	25.0%	5 283	33.4%	9 486	42.5%	18 731	84.0%	3 253	73.1%	191.7%	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(30 363)	(47 433)	(9 562)		(5 024)		(19 037)		(33 623)		(22 861)			
Transfers and subsidies - capital (monetary allocations)	42 080	42 080	4 193	10.0%	14 354	34.1%	9 556	22.7%	28 103	66.8%	51 166	178.1%	(81.3%)	
Transfers and subsidies - capital (in-kind)	-	1 600	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	11 717	(3 753)	(5 369)		9 330		(9 481)		(5 520)		28 305			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	11 717	(3 753)	(5 369)		9 330		(9 481)		(5 520)		28 305			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	11 717	(3 753)	(5 369)		9 330		(9 481)		(5 520)		28 305			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	11 717	(3 753)	(5 369)		9 330		(9 481)		(5 520)		28 305			

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	42 080	42 080	3 646	8.7%	12 503	29.7%	8 310	19.7%	24 460	58.1%	42 158	131.5%	(80.3%)
National Government	42 080	42 080	3 646	8.7%	12 503	29.7%	8 310	19.7%	24 460	58.1%	42 158	131.5%	(80.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 080	42 080	3 646	8.7%	12 503	29.7%	8 310	19.7%	24 460	58.1%	42 158	131.5%	(80.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	42 080	42 080	3 646	8.7%	12 503	29.7%	8 310	19.7%	24 460	58.1%	42 158	131.5%	(80.3%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	0	0	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	0	0	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 300	18 300	-	-	8 447	46.2%	3 125	17.1%	11 571	63.2%	1 970	44.1%	58.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	18 300	18 300	-	-	8 447	46.2%	3 125	17.1%	11 571	63.2%	1 970	44.1%	58.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 780	23 780	3 646	15.3%	4 057	17.1%	5 185	21.8%	12 888	54.2%	40 188	154.3%	(87.1%)
Energy sources	0	0	-	-	-	-	-	-	-	-	-	-	-
Water Management	0	0	-	-	-	-	-	-	-	-	36 131	215.5%	(100.0%)
Waste Water Management	23 780	23 780	3 646	15.3%	4 057	17.1%	5 185	21.8%	12 888	54.2%	4 056	18.3%	27.8%
Waste Management	0	0	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	357 332	357 332	5 760	1.6%	7 099	2.0%	49 154	13.8%	62 013	17.4%	11 111	7.9%	342.4%
Property rates	28 137	28 137	392	1.4%	2 888	10.3%	2 434	8.7%	5 714	20.3%	4 818	54.8%	(49.5%)

Service charges	54 570	54 570	890	1.6%	2 642	4.8%	7 296	13.4%	10 827	19.8%	5 123	36.3%	42.4%
Other revenue	62 645	62 645	3 806	6.1%	829	1.3%	807	1.3%	5 442	8.7%	1 149	378.3%	(29.7%)
Transfers and Subsidies - Operational	128 614	128 614	636	.5%	536	.4%	14 921	11.6%	16 093	12.5%	-	-	(100.0%)
Transfers and Subsidies - Capital	42 080	42 080	-	-	-	-	23 472	55.8%	23 472	55.8%	-	-	(100.0%)
Interest	41 286	41 286	37	.1%	204	.5%	223	.5%	465	1.1%	21	.1%	981.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(269 748)	(269 748)	(31 472)	11.7%	(62 965)	23.3%	(80 877)	30.0%	(175 315)	65.0%	(102 805)	186.9%	(21.3%)
Suppliers and employees	(248 159)	(248 159)	(31 472)	12.7%	(62 965)	25.4%	(80 877)	32.6%	(175 315)	70.6%	(102 805)	189.9%	(21.3%)
Finance charges	(21 589)	(21 589)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	87 384	87 384	(25 712)	(29.4%)	(55 866)	(63.8%)	(31 723)	(36.2%)	(113 301)	(129.4%)	(91 694)	(337.2%)	(65.4%)
Cash Flow from Investing Activities													
Receipts	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(48 392)	(48 392)	(1 478)	3.1%	(14 354)	29.7%	(9 556)	19.7%	(25 388)	52.5%	-	-	(100.0%)
Capital assets	(48 392)	(48 392)	(1 478)	3.1%	(14 354)	29.7%	(9 556)	19.7%	(25 388)	52.5%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(48 392)	(48 392)	(1 478)	3.1%	(14 354)	29.7%	(9 556)	19.7%	(25 388)	52.5%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	39 192	39 192	(27 190)	(69.4%)	(70 220)	(179.2%)	(41 279)	(105.3%)	(138 689)	(353.9%)	(91 694)	(53 662.8%)	(55.0%)
Cash/cash equivalents at the year begin:	1 279	1 279	-	-	(2 618)	(204.7%)	(72 837)	(5 697.0%)	-	-	(189 158)	-	(61.5%)
Cash/cash equivalents at the year end:	40 471	40 471	(2 618)	(6.5%)	(72 837)	(180.0%)	(114 117)	(282.0%)	(114 117)	(282.0%)	(280 584)	(7 519.8%)	(59.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 087	3.8%	997	1.8%	999	1.8%	51 130	92.6%	55 212	7.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 352	6.5%	372	1.8%	340	1.6%	18 748	90.1%	20 811	2.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 862	5.6%	2 651	2.5%	3 661	3.5%	92 494	88.4%	104 669	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 515	2.7%	4 105	1.3%	4 140	1.3%	300 873	94.7%	317 633	44.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 447	2.6%	2 639	1.3%	2 662	1.3%	195 551	94.8%	206 299	29.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	130	2.7%	98	2.0%	58	1.2%	4 544	94.1%	4 830	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	77	10.7%	7	.9%	4	.6%	632	87.8%	720	.1%	-	-	-	-
Total By Income Source	23 469	3.3%	10 868	1.5%	11 864	1.7%	663 972	93.5%	710 174	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 163	6.6%	2 275	2.9%	3 246	4.2%	67 275	86.3%	77 959	11.0%	-	-	-	-
Commercial	1 443	6.5%	439	2.0%	435	1.9%	20 020	89.6%	22 338	3.1%	-	-	-	-
Households	16 246	2.7%	7 863	1.3%	7 897	1.3%	570 269	94.7%	602 275	84.8%	-	-	-	-
Other	617	8.1%	291	3.8%	286	3.8%	6 407	84.3%	7 602	1.1%	-	-	-	-
Total By Customer Group	23 469	3.3%	10 868	1.5%	11 864	1.7%	663 972	93.5%	710 174	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	32	100.0%	32	-
Trade Creditors	7 873	2.7%	8 202	2.8%	7 460	2.6%	266 709	91.9%	290 243	97.2%
Auditor-General	-	-	-	-	-	-	198	100.0%	198	.1%
Other	129	1.6%	815	10.0%	813	10.0%	6 397	78.5%	8 154	2.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 001	2.7%	9 017	3.0%	8 272	2.8%	273 336	91.5%	298 627	100.0%

Contact Details

Municipal Manager	Mr Mpho Sehoaho	053 541 0014
Chief Financial Officer	Mr Thabo Matile	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	332 860	311 475	94 244	28.3%	67 489	20.3%	54 127	17.4%	215 860	69.3%	55 260	82.6%	(2.1%)
Exchange Revenue													
Service charges - Electricity	64 740	66 575	17 846	27.6%	16 664	25.7%	14 605	21.9%	49 115	73.8%	12 222	76.7%	19.5%
Service charges - Water	9 828	9 828	1 907	19.4%	2 146	21.8%	2 043	20.8%	6 097	62.0%	2 414	74.2%	(15.3%)
Service charges - Waste Water Management	8 715	8 715	2 008	23.0%	2 000	22.9%	2 018	23.2%	6 025	69.1%	2 340	66.0%	(13.8%)
Service charges - Waste Management	7 116	5 332	1 108	15.6%	1 101	15.5%	1 108	20.8%	3 317	62.2%	1 353	57.2%	(18.1%)
Sale of Goods and Rendering of Services	1 458	1 533	193	13.3%	231	15.8%	229	14.9%	653	42.6%	223	54.4%	2.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 219	2 979	553	17.2%	871	27.1%	550	18.5%	1 974	66.3%	777	89.0%	(29.2%)
Dividends	241	241	59	24.5%	62	25.6%	-	-	121	50.1%	0	67.6%	(100.0%)
Rent on Land	600	990	449	74.8%	385	64.2%	69	7.0%	904	91.3%	75	95.2%	(7.6%)
Rental from Fixed Assets	520	570	210	40.4%	162	31.2%	139	24.3%	511	89.6%	138	177.0%	5%
Licences or permits	545	585	19	3.4%	112	20.6%	48	8.2%	179	30.5%	230	126.6%	(79.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 000	6 050	125	2.1%	89	1.5%	170	2.8%	383	6.3%	136	6.2%	24.8%
Non-Exchange Revenue													
Property rates	42 771	48 771	21 046	49.2%	4 946	11.6%	4 954	10.2%	30 946	63.5%	5 047	104.2%	(1.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 012	1 212	62	6.2%	1	.1%	800	66.0%	863	71.2%	339	68.5%	136.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 873	109 873	46 834	42.6%	36 922	33.6%	25 629	23.3%	109 384	99.6%	25 878	96.9%	(1.0%)
Interest Receivables	46 000	18 000	1 825	4.0%	1 798	3.9%	1 766	9.8%	5 389	29.9%	1 863	25.6%	(5.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	30 220	30 220	-	-	-	-	-	-	-	-	2 228	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	280 734	310 720	70 306	25.0%	86 239	30.7%	57 997	18.7%	214 542	69.0%	118 726	69.5%	(51.2%)
Employee related costs	104 071	106 038	27 296	26.2%	27 362	26.3%	29 540	27.9%	84 198	79.4%	73 764	79.3%	(60.0%)
Remuneration of councillors	6 988	7 364	1 756	25.1%	1 756	25.1%	1 958	26.6%	5 469	74.3%	5 433	81.8%	(64.0%)
Bulk purchases - electricity	47 425	47 425	16 287	34.3%	12 888	27.2%	13 291	28.0%	42 466	89.5%	15 208	98.6%	(12.6%)
Inventory consumed	13 553	13 648	2 864	21.1%	3 800	28.0%	3 227	23.6%	9 891	72.5%	3 950	65.5%	(18.3%)
Debt impairment	10 000	13 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-
Interest/Dividends and Rent on Land	3 000	10 500	3 518	117.3%	4 544	151.5%	3 950	37.6%	12 012	114.4%	4 361	120.4%	(9.4%)
Contracted services	41 808	48 173	9 741	23.3%	11 485	27.5%	3 541	7.3%	24 767	51.4%	6 843	43.9%	(48.3%)
Transfers and subsidies	10	10	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	10 000	12 550	1 043	10.4%	13 084	130.8%	(1 575)	(12.6%)	12 552	100.0%	2 148	71.6%	(173.3%)
Operational Cost and Other Cost	23 879	31 362	7 801	32.7%	11 319	47.4%	4 067	13.0%	23 187	73.9%	7 019	92.0%	(42.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	650	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	52 126	755	23 938		(18 750)		(3 870)		1 319		(63 466)		
Transfers and subsidies - capital (monetary allocations)	37 721	37 721	9 893	26.2%	11 354	30.1%	4 704	12.5%	25 950	68.8%	2 715	8.0%	73.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 847	38 476	33 831		(7 396)		834		27 269		(60 750)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	89 847	38 476	33 831		(7 396)		834		27 269		(60 750)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 847	38 476	33 831		(7 396)		834		27 269		(60 750)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 847	38 476	33 831		(7 396)		834		27 269		(60 750)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	41 201	45 915	9 762	23.7%	11 403	27.7%	7 797	17.0%	28 962	63.1%	19 243	67.7%	(59.5%)
National Government	36 381	36 321	9 701	26.7%	10 911	30.0%	4 444	12.2%	25 056	69.0%	19 814	71.8%	(77.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	(734)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 381	36 321	9 701	26.7%	10 911	30.0%	4 444	12.2%	25 056	69.0%	19 080	70.9%	(76.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 820	9 594	61	1.3%	492	10.2%	3 354	35.0%	3 907	40.7%	163	19.6%	1 951.7%
Capital Expenditure Functional	41 201	45 915	9 762	23.7%	11 403	27.7%	7 920	17.2%	29 085	63.3%	18 920	68.3%	(58.1%)
Municipal governance and administration	1 260	1 320	58	4.6%	303	24.0%	82	6.2%	443	33.6%	(654)	24.9%	(112.6%)
Executive and Council	480	590	-	-	199	41.5%	40	6.8%	240	40.6%	22	28.7%	84.8%
Finance and administration	780	730	58	7.5%	103	13.2%	42	5.7%	203	27.8%	(676)	23.6%	(106.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 041	8 041	547	6.8%	758	9.4%	240	3.0%	1 546	19.2%	2 938	49.1%	(91.8%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 041	8 041	547	6.8%	758	9.4%	240	3.0%	1 546	19.2%	2 938	49.1%	(91.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 200	15 854	3	-	1 779	15.9%	8 684	54.8%	10 466	66.0%	3 472	61.1%	150.1%
Planning and Development	100	240	3	3.2%	57	56.7%	47	19.6%	107	44.5%	5	47.2%	919.1%
Road Transport	11 100	15 614	-	-	1 722	15.5%	8 637	55.3%	10 359	66.3%	3 467	61.2%	149.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 700	20 700	9 154	44.2%	8 563	41.4%	(1 086)	(5.2%)	16 631	80.3%	13 164	86.8%	(108.3%)
Energy sources	1 500	1 500	-	-	1 046	69.7%	116	7.7%	1 162	77.5%	405	256.2%	(71.3%)
Water Management	70	70	836	1 194.2%	929	1 327.5%	(736)	(1 051.9%)	1 029	1 469.8%	(2 255)	6 716.2%	(67.3%)
Waste Water Management	19 100	19 100	8 318	43.5%	6 588	34.5%	(466)	(2.4%)	14 440	75.6%	15 014	61.6%	(103.1%)
Waste Management	30	30	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	368 721	368 845	226 973	61.6%	154 587	41.9%	224 241	60.8%	605 801	164.2%	125 958	118.5%	78.0%
Property rates	64 467	64 467	11 337	17.6%	6 692	10.4%	5 705	8.8%	23 734	36.8%	5 340	39.2%	6.8%

Service charges	145 669	145 669	18 092	12.4%	16 355	11.2%	16 952	11.6%	51 399	35.3%	19 411	43.9%	(12.7%)
Other revenue	11 141	11 266	126 022	1 131.2%	82 557	741.0%	158 970	1 411.1%	367 549	3 262.5%	57 442	1 335.0%	176.7%
Transfers and Subsidies - Operational	109 723	109 723	46 673	42.5%	36 093	32.9%	27 012	24.6%	109 778	100.0%	26 834	98.7%	7%
Transfers and Subsidies - Capital	37 721	37 721	24 849	65.9%	12 890	34.2%	15 602	41.4%	53 341	141.4%	16 887	92.7%	(7.6%)
Interest	-	-	-	-	-	-	-	-	-	-	43	4.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(246 387)	(246 387)	(27 497)	11.2%	(31 661)	12.9%	(18 649)	7.6%	(77 808)	31.6%	21 911	37.4%	(185.1%)
Suppliers and employees	(243 387)	(243 387)	(27 497)	11.3%	(31 661)	13.0%	(18 649)	7.7%	(77 808)	32.0%	21 911	37.9%	(185.1%)
Finance charges	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	122 334	122 458	199 476	163.1%	122 925	100.5%	205 591	167.9%	527 992	431.2%	147 868	252.8%	39.0%
Cash Flow from Investing Activities													
Receipts	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 191)	(41 191)	(11 236)	27.3%	(11 443)	27.8%	(5 849)	14.2%	(28 528)	69.3%	(22 338)	80.5%	(73.8%)
Capital assets	(41 191)	(41 191)	(11 236)	27.3%	(11 443)	27.8%	(5 849)	14.2%	(28 528)	69.3%	(22 338)	80.5%	(73.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(36 191)	(36 191)	(11 236)	31.0%	(11 443)	31.6%	(5 849)	16.2%	(28 528)	78.8%	(22 338)	80.5%	(73.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	86 143	86 267	188 240	218.5%	111 483	129.4%	199 742	231.5%	499 465	579.0%	125 530	358.3%	59.1%
Cash/cash equivalents at the year begin:	75 269	75 269	13 199	17.5%	201 439	267.6%	312 921	415.7%	13 199	17.5%	188 357	(240.5%)	66.1%
Cash/cash equivalents at the year end:	161 412	161 536	201 439	124.8%	312 921	193.9%	512 663	317.4%	512 663	317.4%	313 887	417.0%	63.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	811	4.0%	431	2.1%	405	2.0%	18 839	92.0%	20 486	9.6%	(1 420)	(6.9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 924	11.2%	2 116	6.1%	2 556	7.3%	26 309	75.4%	34 906	16.4%	4 671	14.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 711	2.1%	726	9%	482	6%	80 131	96.5%	83 051	39.0%	(3 528)	(4.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	758	2.6%	632	2.2%	581	2.0%	27 126	93.2%	29 096	13.7%	(3 580)	(12.3%)	-	-
Receivables from Exchange Transactions - Waste Management	418	2.1%	345	1.8%	326	1.7%	18 442	94.4%	19 531	9.2%	(2 615)	(13.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	604	2.3%	601	2.3%	584	2.2%	24 164	93.1%	25 953	12.2%	69	.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	121	100.0%	121	.1%	(2 147)	(1 772.5%)	-	-
Total By Income Source	8 226	3.9%	4 851	2.3%	4 934	2.3%	195 132	91.5%	213 143	100.0%	(8 350)	(3.9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	960	14.0%	418	6.1%	335	4.9%	5 130	75.0%	6 843	3.2%	811	11.9%	-	-
Commercial	4 499	3.4%	2 752	2.1%	3 073	2.3%	121 901	92.2%	132 225	62.0%	2 574	1.9%	-	-
Households	2 767	3.7%	1 680	2.3%	1 526	2.1%	68 102	91.9%	74 075	34.8%	(11 736)	(15.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 226	3.9%	4 851	2.3%	4 934	2.3%	195 132	91.5%	213 143	100.0%	(8 350)	(3.9%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 460	2.7%	4 824	2.4%	5 614	2.8%	185 134	92.1%	201 032	84.4%
Bulk Water	-	-	368	3.2%	374	3.3%	10 605	93.5%	11 347	4.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4	-	1 462	5.7%	1 283	5.0%	23 112	89.4%	25 861	10.9%
Auditor-General	-	-	-	-	-	-	0	100.0%	0	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 465	2.3%	6 655	2.8%	7 271	3.1%	218 850	91.9%	238 241	100.0%

Contact Details

Municipal Manager	Mr Sabata Rabanye	
Chief Financial Officer	Mr Sello Tsoeli	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Operating Revenue and Expenditure														
Operating Revenue		4 536 590	4 420 848	1 115 570	24.6%	981 166	21.6%	956 225	21.6%	3 052 961	69.1%	929 177	72.3%	2.9%
Exchange Revenue														
Service charges - Electricity		939 762	897 542	253 872	27.0%	213 104	22.7%	207 756	23.1%	674 733	75.2%	210 660	79.9%	(1.4%)
Service charges - Water		633 687	560 165	139 885	22.1%	145 529	23.0%	145 776	26.0%	431 190	77.0%	131 439	80.2%	10.9%
Service charges - Waste Water Management		250 389	250 389	68 198	27.2%	62 772	25.1%	63 052	25.2%	194 022	77.5%	59 165	77.0%	6.0%
Service charges - Waste Management		162 414	162 414	42 694	26.3%	39 129	24.1%	38 887	23.9%	120 710	74.3%	36 668	73.2%	6.0%
Sale of Goods and Rendering of Services		38 098	38 098	1 970	5.2%	1 556	4.1%	2 525	6.6%	6 051	15.9%	1 189	13.9%	112.3%
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		426 526	426 526	123 524	29.0%	130 587	30.6%	135 687	31.8%	389 797	91.4%	135 098	97.6%	4%
Interest earned from Current and Non Current Assets		5 472	5 472	1 649	30.1%	1 235	22.6%	2 065	37.7%	4 949	90.4%	165	16.2%	1 154.5%
Dividends		42	42	18	42.5%	19	44.3%	-	-	37	86.7%	7	141.7%	(100.0%)
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		51 666	51 666	6 378	12.3%	6 102	11.8%	6 148	11.9%	18 627	36.1%	5 861	59.9%	4.9%
Licences or permits		244	244	151	61.7%	105	43.0%	164	67.3%	421	172.1%	293	358.6%	(43.9%)
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	287	-	3	-	5 441	-	5 732	-	19	2%	28 582.7%
Operational Revenue		560 915	560 915	761	1%	1 488	3%	1 040	2%	3 289	6%	626	8%	66.3%
Non-Exchange Revenue														
Property rates		516 354	516 354	130 530	25.3%	96 115	18.6%	128 562	24.9%	355 207	68.8%	126 120	76.8%	1.9%
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		31 780	31 780	645	2.0%	668	2.1%	819	2.6%	2 132	6.7%	864	5.0%	(5.2%)
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		781 418	781 418	324 368	41.5%	261 066	33.4%	195 756	25.1%	781 191	100.0%	195 266	100.4%	3%
Interest Receivables		57 820	57 820	20 639	35.7%	21 689	37.5%	22 546	39.0%	64 874	112.2%	21 381	113.3%	5.4%
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets		80 000	80 000	-	-	-	-	-	-	-	-	4 355	6.8%	(100.0%)
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure		4 523 421	4 403 762	351 438	7.8%	551 595	12.2%	570 768	13.0%	1 473 802	33.5%	450 216	40.4%	26.8%
Employee related costs		1 051 160	1 051 160	269 772	25.7%	256 321	24.4%	255 671	24.3%	781 764	74.4%	252 901	75.4%	1.1%
Remuneration of councillors		43 417	40 452	2 364	5.4%	2 364	5.4%	2 281	5.6%	7 009	17.3%	2 354	39.3%	(3.1%)
Bulk purchases - electricity		848 251	848 251	113 392	13.4%	76 614	9.0%	65 578	7.7%	255 584	30.1%	6 790	40.3%	865.8%
Inventory consumed		1 322 156	1 305 069	124 592	9.4%	138 339	10.5%	164 840	12.6%	427 772	32.8%	105 365	33.6%	56.4%
Debt impairment		255 959	255 959	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment		279 381	279 381	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land		206 612	156 301	6 227	3.0%	164	1%	591	4%	6 982	4.5%	88	1%	574.1%
Contracted services		129 277	132 459	16 730	12.9%	24 880	19.2%	25 496	19.2%	67 106	50.7%	34 585	77.4%	(26.3%)
Transfers and subsidies		1 494	698	-	-	26	1.7%	-	-	26	3.7%	-	-	-
Irrecoverable debts written off		100 000	100 000	(208 153)	(208.2%)	1 700	1.7%	19 949	19.9%	(186 504)	(186.5%)	12 663	35.9%	57.5%
Operational Cost and Other Cost		285 715	234 033	26 513	9.3%	51 186	17.9%	36 363	15.5%	114 062	48.7%	35 471	58.7%	2.5%
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		13 169	17 087	764 132	-	429 570	-	385 457	-	1 579 160	-	478 962	-	-
Transfers and subsidies - capital (monetary allocations)		148 301	148 301	30 322	20.4%	39 565	26.7%	26 401	17.8%	96 288	64.9%	32 337	82.8%	(18.4%)
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		161 470	165 388	794 454	-	469 136	-	411 858	-	1 675 448	-	511 298	-	-
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		161 470	165 388	794 454	-	469 136	-	411 858	-	1 675 448	-	511 298	-	-
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		161 470	165 388	794 454	-	469 136	-	411 858	-	1 675 448	-	511 298	-	-
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		161 470	165 388	794 454	-	469 136	-	411 858	-	1 675 448	-	511 298	-	-

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		140 263	188 200	59 013	42.1%	38 642	27.5%	35 794	19.0%	133 449	70.9%	29 301	57.3%	22.2%
National Government		111 679	111 869	24 211	21.7%	35 631	31.9%	10 161	9.1%	70 002	62.6%	27 560	70.7%	(63.1%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		111 679	111 869	24 211	21.7%	35 631	31.9%	10 161	9.1%	70 002	62.6%	27 560	70.7%	(63.1%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		28 584	76 331	34 803	121.8%	3 012	10.5%	25 633	33.6%	63 447	83.1%	1 741	16.6%	1 372.3%
Capital Expenditure Functional		140 263	188 200	59 013	42.1%	38 642	27.5%	35 794	19.0%	133 449	70.9%	29 301	57.3%	22.2%
Municipal governance and administration		7 000	27 567	18 645	266.4%	380	5.4%	8 241	29.9%	27 267	98.9%	578	28.7%	1 326.3%
Executive and Council		7 000	24 129	16 174	231.1%	20	3%	7 750	32.1%	23 944	99.2%	-	30.8%	(100.0%)
Finance and administration		-	3 438	2 471	-	360	-	491	14.3%	3 322	96.7%	578	26.5%	(15.0%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		35 414	18 992	1 134	3.2%	1 506	4.3%	290	1.5%	2 931	15.4%	1 715	63.2%	(83.1%)
Community and Social Services		24 775	8 398	1 010	4.1%	1 177	4.8%	-	-	2 187	26.0%	1 540	106.4%	(100.0%)
Sport And Recreation		10 639	10 170	124	1.2%	-	-	246	2.4%	370	3.6%	175	3.7%	40.0%
Public Safety		-	378	-	-	329	-	-	-	329	87.0%	-	100.0%	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	45	-	-	-	-	45	100.0%	45	100.0%	-	-	(100.0%)
Economic and Environmental Services		5 000	21 382	9 778	195.6%	4 088	81.8%	4 456	20.8%	18 322	85.7%	9 960	89.7%	(55.3%)
Planning and Development		-	278	-	-	-	-	165	59.5%	165	59.5%	-	-	(100.0%)
Road Transport		5 000	21 105	9 778	195.6%	4 088	81.8%	4 291	20.3%	18 157	86.0%	9 960	89.7%	(56.9%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		92 849	120 259	29 455	31.7%	32 669	35.2%	22 806	19.0%	84 930	70.6%	17 049	46.5%	33.8%
Energy sources		29 246	52 702	17 856	61.1%	4 805	16.4%	18 548	35.2%	41 209	78.2%	2 013	60.2%	821.4%
Water Management		15 969	31 364	8 654	54.2%	18 712	117.2%	3 472	11.1%	30 839	98.3%	11 229	79.6%	(69.1%)
Waste Water Management		47 634	36 193	2 945	6.2%	9 151	19.2%	785	2.2%	12 882	35.6%	3 806	27.8%	(79.4%)
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		3 821 262	3 833 846	396 663	10.4%	444 719	11.6%	639 737	16.7%	1 481 119	38.6%	513 748	49.8%	24.5%
Property rates		462 938	462 938	64 949	14.0%	61 563	13.3%	95 306	20.6%	221 818	47.9%	60 988	38.1%	56.3%

Service charges	1 792 766	1 792 766	239 433	13.4%	233 761	13.0%	244 096	13.6%	717 290	40.0%	218 278	34.4%	11.8%
Other revenue	630 424	643 008	(279 960)	(44.4%)	(153 953)	(24.4%)	29 568	4.6%	(404 346)	(62.9%)	(18 720)	57.9%	(257.9%)
Transfers and Subsidies - Operational	795 664	795 664	327 346	41.1%	260 684	32.8%	195 270	24.5%	783 200	98.4%	184 221	98.9%	6.0%
Transfers and Subsidies - Capital	133 955	133 955	36 938	27.6%	36 890	27.5%	65 373	48.8%	139 201	103.9%	66 964	90.1%	(2.4%)
Interest	5 472	5 472	7 939	145.1%	5 856	107.0%	10 124	185.0%	23 919	437.1%	2 010	157.6%	403.7%
Dividends	42	42	18	42.5%	19	44.3%	-	-	37	86.7%	7	141.7%	(100.0%)
Payments	(3 566 665)	(3 513 389)	(740 334)	20.8%	(665 379)	18.7%	(656 669)	18.7%	(2 062 382)	58.7%	(575 233)	56.0%	14.2%
Suppliers and employees	(3 360 053)	(3 357 088)	(740 334)	22.0%	(665 379)	19.8%	(656 669)	19.6%	(2 062 382)	61.4%	(575 233)	59.4%	14.2%
Finance charges	(206 612)	(156 301)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	254 597	320 457	(343 671)	(135.0%)	(220 660)	(86.7%)	(16 932)	(5.3%)	(581 263)	(181.4%)	(61 485)	70.7%	(72.5%)
Cash Flow from Investing Activities													
Receipts	(211 794)	(211 794)	-	-	-	-	-	-	-	-	4 355	(2.1%)	(100.0%)
Proceeds on disposal of PPE	80 000	80 000	-	-	-	-	-	-	-	-	4 355	6.8%	(100.0%)
Decrease (increase) in non-current receivables	(291 299)	(291 299)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(495)	(495)	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(140 263)	(140 263)	(59 013)	42.1%	(38 642)	27.5%	(35 794)	25.5%	(133 449)	95.1%	(29 301)	69.8%	22.2%
Capital assets	(140 263)	(140 263)	(59 013)	42.1%	(38 642)	27.5%	(35 794)	25.5%	(133 449)	95.1%	(29 301)	69.8%	22.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(352 057)	(352 057)	(59 013)	16.8%	(38 642)	11.0%	(35 794)	10.2%	(133 449)	37.9%	(24 946)	32.9%	43.5%
Cash Flow from Financing Activities													
Receipts	-	-	523	-	520	-	0	-	1 043	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	523	-	520	-	0	-	1 043	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	523	-	520	-	0	-	1 043	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(97 460)	(31 600)	(402 162)	412.6%	(258 782)	265.5%	(52 726)	166.9%	(713 669)	2 258.5%	(86 431)	60.0%	(39.0%)
Cash/cash equivalents at the year begin:	-	21 683	32 609	-	(402 162)	-	(637 365)	(2 939.5%)	32 609	150.4%	(736 407)	(34.3%)	(13.4%)
Cash/cash equivalents at the year end:	(97 460)	(9 917)	(378 583)	388.4%	(637 365)	654.0%	(821 469)	8 283.2%	(821 469)	8 283.2%	(822 747)	198.7%	(.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	62 217	2.1%	52 936	1.8%	49 402	1.7%	2 793 361	94.4%	2 957 916	30.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	87 135	10.3%	36 864	4.6%	27 879	3.3%	690 048	81.8%	843 925	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 848	3.5%	27 303	2.5%	24 023	2.2%	993 071	91.8%	1 082 246	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 081	1.7%	20 589	1.5%	19 793	1.5%	1 267 975	95.2%	1 331 439	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 351	1.7%	12 512	1.5%	12 179	1.5%	783 948	95.3%	822 990	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 768	.9%	1 729	.9%	1 719	.9%	184 324	97.2%	189 540	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	53 499	2.1%	52 679	2.1%	51 744	2.1%	2 365 497	93.7%	2 523 418	25.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 902	2.3%	3 260	3.9%	473	.6%	78 660	93.3%	84 295	.9%	-	-	-	-
Total By Income Source	281 801	2.9%	209 872	2.1%	187 211	1.9%	9 156 883	93.1%	9 835 767	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 115	5.8%	13 594	4.9%	13 123	4.7%	236 100	84.6%	278 932	2.8%	-	-	-	-
Commercial	85 709	4.9%	36 177	2.1%	28 148	1.6%	1 611 962	91.5%	1 761 995	17.9%	-	-	-	-
Households	179 977	2.3%	160 101	2.1%	145 940	1.9%	7 308 821	93.8%	7 794 840	79.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	281 801	2.9%	209 872	2.1%	187 211	1.9%	9 156 883	93.1%	9 835 767	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	98 478	1.3%	185 623	2.5%	1 454	-	7 233 403	96.2%	7 518 957	40.0%
Bulk Water	102 172	.9%	126 103	1.2%	149 802	1.4%	10 547 160	96.5%	10 925 237	58.1%
PAYE deductions	13 595	100.0%	-	-	-	-	-	-	13 595	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 942	100.0%	-	-	-	-	-	-	14 942	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 517	2.8%	10 083	3.3%	9 091	2.9%	281 788	91.1%	309 479	1.6%
Auditor-General	135	1.8%	811	11.0%	421	5.7%	5 983	81.4%	7 350	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	12 449	100.0%	-	-	-	-	-	-	12 449	.1%
Total	250 288	1.3%	322 619	1.7%	160 768	.9%	18 068 333	96.1%	18 802 008	100.0%

Contact Details

Municipal Manager	Ms Lauretta Williams	057 391 3135
Chief Financial Officer	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	546 493	545 191	198 817	36.4%	213 385	39.0%	91 585	16.8%	503 787	92.4%	142 885	63.6%	(35.9%)
Exchange Revenue													
Service charges - Electricity	153 330	142 678	63 425	41.4%	124 068	80.9%	89 270	62.6%	276 763	194.0%	55 774	75.6%	60.1%
Service charges - Water	75 272	70 129	17 405	23.1%	20 404	27.1%	8 821	12.6%	46 631	66.5%	18 177	62.1%	(51.5%)
Service charges - Waste Water Management	34 912	30 525	12 525	35.9%	11 764	33.7%	(4 725)	(15.5%)	19 563	64.1%	7 767	62.2%	(160.8%)
Service charges - Waste Management	24 426	19 216	8 056	33.0%	8 085	33.1%	(3 353)	(17.4%)	12 789	66.6%	4 947	56.5%	(167.8%)
Sale of Goods and Rendering of Services	3 008	1 305	2 157	71.7%	(21 809)	(725.0%)	(35 161)	(2 694.6%)	(54 812)	(4 200.6%)	6 761	257.2%	(620.1%)
Agency services	5	8	4	74.4%	1	19.1%	2	18.8%	6	77.2%	3	76.6%	(44.6%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	40 000	65 865	10 554	26.4%	5 320	13.3%	8 051	12.2%	23 925	36.3%	7 465	27.5%	7.9%
Interest earned from Current and Non Current Assets	3 120	2 432	4 244	136.0%	14 502	464.8%	21 820	897.2%	40 566	1 668.1%	515	(826.2%)	4 135.9%
Dividends	20	6	-	-	-	-	12	189.8%	12	189.8%	7	70.9%	7.9%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	131	691	128	97.8%	233	178.2%	42	6.1%	403	58.3%	44	214.1%	(3.1%)
Licences or permits	0	(0)	-	-	-	-	-	-	-	-	-	72.8%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	588	390	96	16.4%	(6 082)	(1 034.3%)	68	17.3%	(5 918)	(1 516.4%)	(10 129)	(1 767.1%)	(100.7%)
Non-Exchange Revenue													
Property rates	30 128	30 450	7 622	25.3%	7 605	25.2%	4 998	16.4%	20 225	66.4%	7 020	64.4%	(28.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	3 488	97.8%	(100.0%)
Fines, penalties and forfeits	141	110	23	16.6%	21	14.7%	35	31.5%	79	71.6%	7	18.6%	433.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	181 412	181 385	72 578	40.0%	49 274	27.2%	1 705	.9%	123 556	68.1%	41 040	90.1%	(95.8%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	769 613	857 352	191 994	24.9%	148 211	19.3%	104 318	12.2%	444 522	51.8%	228 209	73.6%	(54.3%)
Employee related costs	228 808	228 990	55 295	24.2%	57 121	25.0%	37 845	16.5%	150 261	65.6%	54 786	70.6%	(30.9%)
Remuneration of councillors	11 023	11 053	2 364	21.4%	2 525	22.9%	1 672	15.1%	6 561	59.4%	2 500	66.1%	(33.1%)
Bulk purchases - electricity	128 212	155 672	41 088	32.0%	37 106	28.9%	25 656	16.5%	103 850	66.7%	43 278	71.1%	(40.7%)
Inventory consumed	84 719	115 700	16 146	19.1%	34 491	40.7%	16 970	14.7%	67 607	58.4%	43 716	115.7%	(61.2%)
Debt impairment	147 524	156 792	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	58 432	48 133	-	-	-	-	-	-	-	-	-	(.7%)	-
Interest/Dividends and Rent on Land	47 933	85 362	14 178	29.6%	18 514	38.6%	15 411	18.1%	48 102	56.4%	33 613	214.3%	(54.2%)
Contracted services	29 483	30 265	5 465	18.5%	4 976	16.9%	6 037	19.9%	16 477	54.4%	6 806	72.0%	(11.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	3 153	-	-	376	-	105	3.3%	481	15.2%	-	-	(100.0%)
Operational Cost and Other Cost	19 302	22 233	57 458	297.7%	(6 898)	(35.7%)	622	2.8%	51 183	230.2%	43 511	289.5%	(98.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	14 176	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(223 120)	(312 161)	6 823		65 175		(12 732)		59 266		(85 324)		
Transfers and subsidies - capital (monetary allocations)	61 109	73 353	9 819	16.1%	12 102	19.8%	2 600	3.5%	24 522	33.4%	23 603	79.2%	(89.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(162 011)	(238 808)	16 642		77 277		(10 132)		83 788		(61 721)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(162 011)	(238 808)	16 642		77 277		(10 132)		83 788		(61 721)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(162 011)	(238 808)	16 642		77 277		(10 132)		83 788		(61 721)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(162 011)	(238 808)	16 642		77 277		(10 132)		83 788		(61 721)		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	56 484	73 353	12 318	21.8%	14 584	25.8%	6 228	8.5%	33 129	45.2%	16 013	92.2%	(61.1%)
National Government	56 484	73 353	12 318	21.8%	14 584	25.8%	6 228	8.5%	33 129	45.2%	16 013	92.2%	(61.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 484	73 353	12 318	21.8%	14 584	25.8%	6 228	8.5%	33 129	45.2%	16 013	92.2%	(61.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	57 484	79 353	12 318	21.4%	14 584	25.4%	6 247	7.9%	33 149	41.8%	16 016	93.7%	(61.0%)
Municipal governance and administration	1 000	6 000	-	-	-	-	19	.3%	19	.3%	3	-	546.3%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	6 000	-	-	-	-	19	.3%	19	.3%	3	-	546.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 812	11 812	3 804	209.9%	1 533	84.6%	1 626	13.8%	6 962	58.9%	-	15.0%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 812	11 812	3 804	209.9%	1 533	84.6%	1 626	13.8%	6 962	58.9%	-	15.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	630	15 719	723	114.7%	-	-	-	-	723	4.6%	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	630	15 719	723	114.7%	-	-	-	-	723	4.6%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	54 041	45 822	7 791	14.4%	13 051	24.2%	4 602	10.0%	25 444	55.5%	16 013	111.7%	(71.3%)
Energy sources	-	4 625	-	-	-	-	2 491	53.9%	2 491	53.9%	1 242	-	100.5%
Water Management	34 574	1 000	823	2.4%	-	-	-	-	823	82.3%	5 620	72.6%	(100.0%)
Waste Water Management	15 936	36 666	6 968	43.7%	13 051	81.9%	382	1.0%	20 402	55.6%	9 151	151.0%	(95.8%)
Waste Management	3 531	3 531	-	-	-	-	1 729	49.0%	1 729	49.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		424 422	492 817	3 119	.7%	41 145	9.7%	37 932	7.7%	82 196	16.7%	(7 796)	9.4%	(586.6%)
Property rates		14 120	23 985	10 513	74.5%	3 698	26.2%	1 659	6.9%	15 870	66.2%	3 672	44.5%	(54.8%)

Service charges	140 426	210 776	29 187	20.8%	22 498	16.0%	19 583	9.3%	71 268	33.8%	19 340	11.6%	1.3%
Other revenue	2 092	889	8 408	402.0%	10 952	523.6%	10 154	1 142.7%	29 514	3 321.3%	(1 727)	401.6%	(687.9%)
Transfers and Subsidies - Operational	180 036	181 385	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	61 109	73 351	-	-	-	-	-	-	-	-	-	-	-
Interest	26 640	2 432	(44 989)	(168.9%)	3 997	15.0%	6 536	268.7%	(34 456)	(1 416.9%)	(29 081)	(100.4%)	(122.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(213 635)	(161 769)	22 115	(10.4%)	(6)	-	-	-	22 109	(13.7%)	2 859	(1.1%)	(100.0%)
Suppliers and employees	(213 635)	(161 769)	22 115	(10.4%)	(6)	-	-	-	22 109	(13.7%)	2 859	(1.1%)	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	210 787	331 047	25 234	12.0%	41 139	19.5%	37 932	11.5%	104 305	31.5%	(4 937)	18.1%	(868.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	210 787	331 047	25 234	12.0%	41 139	19.5%	37 932	11.5%	104 305	31.5%	(4 937)	18.1%	(868.3%)
Cash/cash equivalents at the year begin:	-	2 830	-	-	25 234	-	66 373	2 345.1%	-	-	62 143	-	6.8%
Cash/cash equivalents at the year end:	210 787	333 878	25 234	12.0%	66 373	31.5%	104 305	31.2%	104 305	31.2%	57 206	18.1%	82.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 414	2.5%	5 818	2.0%	6 756	2.3%	272 416	93.2%	292 404	28.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 951	29.8%	3 011	10.0%	1 357	4.5%	16 753	55.7%	30 072	2.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 266	4.6%	2 395	3.4%	1 802	2.6%	62 958	89.4%	70 421	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 571	2.5%	3 001	2.1%	2 926	2.0%	133 663	93.4%	143 161	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 379	2.0%	2 070	1.7%	2 039	1.7%	113 672	94.6%	120 160	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 481	100.0%	1 481	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	4 292	1.5%	3 890	1.4%	4 206	1.5%	266 189	95.6%	278 577	26.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 117	4.2%	2 437	2.5%	2 218	2.3%	89 499	91.1%	98 271	9.5%	-	-	-	-
Total By Income Source	33 990	3.3%	22 622	2.2%	21 303	2.1%	956 631	92.5%	1 034 547	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 620	2.5%	1 213	1.9%	1 249	1.9%	60 877	93.7%	64 959	6.3%	-	-	-	-
Commercial	10 311	15.1%	3 643	5.3%	2 240	3.3%	51 984	76.2%	68 179	6.6%	-	-	-	-
Households	21 444	2.4%	17 161	1.9%	17 777	2.0%	831 676	93.7%	888 059	85.8%	-	-	-	-
Other	615	4.6%	604	4.5%	37	3%	12 094	90.6%	13 350	1.3%	-	-	-	-
Total By Customer Group	33 990	3.3%	22 622	2.2%	21 303	2.1%	956 631	92.5%	1 034 547	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	19 935	1.6%	20 537	1.7%	20 357	1.7%	1 167 533	95.0%	1 228 362	84.0%
Bulk Water	8 865	5.5%	-	-	21 001	13.1%	130 645	81.4%	160 511	11.0%
PAYE deductions	13	100.0%	-	-	-	-	-	-	13	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	4	100.0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 080	6.5%	1 197	1.9%	7 473	11.9%	50 009	79.7%	62 759	4.3%
Auditor-General	-	-	81	14.7%	469	85.3%	-	-	550	-
Other	146	1.5%	3	-	1	-	9 350	98.4%	9 500	6%
Medical Aid deductions	126	100.0%	-	-	-	-	-	-	126	-
Total	33 169	2.3%	21 818	1.5%	49 301	3.4%	1 357 538	92.9%	1 461 826	100.0%

Contact Details

Municipal Manager	Mr Sekonyela Joseph Lehlonyela	056 514 9200
Chief Financial Officer	Mr MF LEKITLEANE	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	160 996	179 437	94 021	58.4%	113 312	70.4%	75 276	42.0%	282 609	157.5%	-	62.4%	(100.0%)

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	97	97	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	159 196	159 196	93 797	58.9%	103 773	65.2%	67 258	42.2%	264 829	166.4%	-	74.5%	(100.0%)
Transfers and Subsidies - Capital	-	17 068	-	-	9 270	-	7 798	45.7%	17 068	100.0%	-	-	(100.0%)
Interest	1 703	3 076	224	13.2%	269	15.8%	220	7.1%	713	23.2%	-	2.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(181 764)	(180 442)	(35 072)	19.3%	(44 708)	24.6%	(56 046)	31.1%	(135 826)	75.3%	(23 564)	64.0%	137.8%
Suppliers and employees	(181 764)	(180 442)	(35 072)	19.3%	(44 708)	24.6%	(56 046)	31.1%	(135 826)	75.3%	(23 564)	64.0%	137.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(20 788)	(1 005)	58 949	(283.9%)	68 604	(330.3%)	19 230	(1 913.7%)	146 783	(14 607.8%)	(23 564)	92.7%	(181.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(450)	(450)	-	-	(30)	6.7%	-	-	(30)	6.7%	(1)	6.6%	(100.0%)
Capital assets	(450)	(450)	-	-	(30)	6.7%	-	-	(30)	6.7%	(1)	6.6%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(450)	(450)	-	-	(30)	6.7%	-	-	(30)	6.7%	(1)	6.6%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(21 218)	(1 455)	58 949	(277.8%)	68 574	(323.2%)	19 230	(1 321.8%)	146 753	(10 087.3%)	(23 565)	53.8%	(181.6%)
Cash/cash equivalents at the year begin:	46 608	46 608	27 418	58.8%	86 368	185.3%	154 941	332.4%	27 418	58.8%	83 765	-	85.0%
Cash/cash equivalents at the year end:	25 390	45 153	86 368	340.2%	154 941	610.2%	174 171	385.7%	174 171	385.7%	60 200	65.3%	189.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	15 496	100.0%	15 496	50.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	15 524	100.0%	15 523	50.0%	-	-	-	-
Total By Income Source	(0)	-	-	-	-	-	31 020	100.0%	31 019	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	31 020	100.0%	31 019	100.0%	-	-	-	-
Total By Customer Group	(0)	-	-	-	-	-	31 020	100.0%	31 019	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	893	92.5%	50	5.2%	-	-	22	2.3%	965	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	893	92.5%	50	5.2%	-	-	22	2.3%	965	100.0%

Contact Details

Municipal Manager	Mr Mottiatsi Lesley Makhetha	057 391 8920
Chief Financial Officer	Mr Mokhalli Kevin Khoabane	057 391 8920

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	773 089	774 561	248 005	32.1%	217 535	28.1%	195 031	25.2%	660 571	85.3%	268 166	74.7%	(27.3%)		
Exchange Revenue															
Service charges - Electricity	141 353	142 757	38 947	27.6%	33 999	24.1%	31 976	22.4%	104 922	73.5%	27 910	69.7%	14.6%		
Service charges - Water	70 941	84 447	25 504	36.0%	24 621	34.8%	24 416	28.9%	74 541	88.3%	23 455	80.5%	4.1%		
Service charges - Waste Water Management	32 641	35 263	11 862	36.3%	31 862	36.4%	11 825	33.5%	35 654	100.8%	11 133	77.2%	6.2%		
Service charges - Waste Management	48 230	50 049	15 561	32.3%	15 563	32.3%	15 523	31.0%	46 647	93.2%	14 618	75.3%	6.2%		
Sale of Goods and Rendering of Services	510	2 460	659	129.2%	560	109.9%	424	17.2%	1 643	66.8%	553	59.0%	(23.4%)		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	56 329	35 885	8 791	15.6%	9 152	16.2%	9 803	27.3%	27 745	77.3%	11 272	34.3%	(13.0%)		
Interest earned from Current and Non Current Assets	9 500	8 540	1 909	20.1%	2 276	24.0%	2 316	27.1%	6 501	76.1%	2 973	81.6%	(22.1%)		
Dividends	90	98	98	109.0%	98	-	0	1.1%	98	100.1%	94	110.2%	(99.9%)		
Rent on Land	-	971	468	-	503	-	479	49.3%	1 450	149.2%	498	76.0%	(3.7%)		
Rental from Fixed Assets	123	124	25	20.5%	37	30.0%	54	43.4%	116	93.4%	44	86.2%	21.5%		
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-		
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	550	501	97	17.6%	121	22.1%	129	25.7%	347	69.2%	367	98.2%	(64.9%)		
Non-Exchange Revenue															
Property rates	74 523	74 523	22 118	29.7%	22 670	30.4%	22 580	30.3%	67 368	90.4%	21 653	75.8%	4.3%		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	120	120	22	18.7%	23	19.3%	142	118.2%	187	156.2%	2	21.5%	6 349.5%		
Licences or permits	30	173	73	242.4%	62	207.9%	69	39.9%	204	118.2%	27	176.0%	151.0%		
Transfer and subsidies - Operational	280 914	280 974	117 042	41.7%	90 779	32.3%	69 274	24.7%	277 095	98.6%	148 701	98.7%	(53.4%)		
Interest Receivables	18 935	18 935	4 742	25.0%	5 225	27.6%	5 729	30.3%	15 696	82.9%	4 677	73.6%	22.5%		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	6 340	6 340	-	-	-	-	-	-	-	-	-	-	-		
Gains on Disposal of Fixed and Intangible Assets	-	400	88	-	75	-	293	73.2%	456	114.0%	176	155.1%	66.0%		
Other Gains	32 000	32 000	-	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	942 674	991 321	253 265	26.9%	235 669	25.0%	192 699	19.4%	681 633	68.8%	149 585	53.7%	28.8%		
Employee related costs	282 772	284 089	66 481	23.5%	65 890	23.3%	68 518	24.1%	200 889	70.7%	64 506	71.3%	6.2%		
Remuneration of councillors	17 711	16 712	3 690	20.8%	3 690	20.8%	4 097	24.5%	11 477	68.7%	3 813	69.3%	7.5%		
Bulk purchases - electricity	190 284	140 277	41 492	27.6%	31 869	21.2%	21 548	14.5%	94 908	64.0%	25 881	64.2%	(16.7%)		
Inventory consumed	54 610	59 963	4 696	8.6%	7 222	13.2%	9 191	15.3%	21 108	35.2%	7 659	35.2%	20.1%		
Debt Impairment	136 983	69 001	34 246	25.0%	22 923	16.7%	-	-	57 169	82.9%	(29 422)	12.5%	(100.0%)		
Depreciation, Amortisation and Impairment	141 822	145 149	36 200	25.5%	36 199	25.5%	35 409	24.4%	107 808	74.3%	36 039	64.9%	(1.7%)		
Interest,Dividends and Rent on Land	1 200	1 711	327	27.2%	314	26.2%	286	16.7%	927	54.2%	377	35.6%	(24.0%)		
Contracted services	48 344	64 545	9 576	19.8%	15 123	31.3%	12 217	18.9%	36 916	57.2%	11 196	55.6%	9.1%		
Transfers and subsidies	120	36 506	6 616	5 513.9%	11 187	9 323.4%	12 957	35.5%	30 760	84.3%	12 851	75.4%	8.1%		
Inrecoverable debts written off	48 000	111 605	36 634	76.3%	29 017	60.5%	16 157	14.5%	81 808	73.3%	6 760	25.6%	139.0%		
Operational Cost and Other Cost	80 828	53 763	13 310	21.9%	12 236	20.1%	12 318	22.9%	37 864	70.4%	9 934	49.0%	24.0%		
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(169 585)	(216 760)	(5 260)		(18 134)		2 332		(21 062)		118 580				
Transfers and subsidies - capital (monetary allocations)	259 881	259 881	63 824	24.6%	62 648	24.1%	48 840	18.8%	175 311	67.5%	42 743	59.4%	14.3%		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	90 296	43 121	58 564		44 514		51 172		154 250		161 323				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	90 296	43 121	58 564		44 514		51 172		154 250		161 323				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	90 296	43 121	58 564		44 514		51 172		154 250		161 323				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	18	-	17	-	17	-	52	-	16	-	4.5%		
Surplus/Deficit for the year	90 296	43 121	58 581		44 531		51 189		154 302		161 340				

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

Part 5: Cash Receipts and Payments													
	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Rounded rates	954 238	952 673	271 045	28.4%	261 356	27.4%	230 436	24.2%	762 837	80.1%	247 334	61.2%	(6.8%)
	83 146	78 373	13 053	15.7%	20 207	24.3%	15 863	20.2%	49 123	62.7%	14 011	48.1%	6.4%

Service charges	381 521	395 122	45 909	12.0%	44 610	11.7%	44 160	11.2%	134 679	34.1%	37 219	26.8%	18.6%
Other revenue	10 333	4 266	2 071	20.0%	3 100	30.0%	1 355	31.8%	6 526	153.0%	1 720	28.6%	(21.2%)
Transfers and Subsidies - Operational	278 974	278 974	117 929	42.3%	93 219	33.4%	69 845	25.0%	280 993	100.7%	149 726	99.8%	(53.4%)
Transfers and Subsidies - Capital	192 649	192 649	89 652	46.5%	97 507	50.6%	96 389	50.0%	283 548	147.2%	40 434	89.2%	138.4%
Interest	-	(974)	1 805	-	2 202	-	2 197	(225.5%)	6 204	(636.9%)	2 806	-	(21.7%)
Dividends	7 616	4 263	625	8.2%	511	6.7%	627	14.7%	1 764	41.4%	518	6.8%	21.0%
Payments	(572 065)	(599 614)	(105 046)	18.4%	(87 960)	15.4%	(68 437)	11.4%	(261 443)	43.6%	(58 056)	410.1%	17.9%
Suppliers and employees	(570 840)	(567 854)	(104 741)	18.3%	(87 654)	15.4%	(68 233)	12.0%	(260 628)	45.9%	(57 706)	569.1%	18.2%
Finance charges	(1 200)	(1 711)	(306)	25.5%	(306)	25.5%	(203)	11.9%	(815)	47.6%	(350)	114.3%	(41.9%)
Transfers and Subsidies	(25)	(30 049)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	382 174	353 059	165 999	43.4%	173 397	45.4%	161 999	45.9%	501 395	142.0%	189 278	42.5%	(14.4%)
Cash Flow from Investing Activities													
Receipts	-	400	88	-	75	-	293	73.2%	456	114.0%	176	155.1%	66.0%
Proceeds on disposal of PPE	-	400	88	-	75	-	293	73.2%	456	114.0%	176	155.1%	66.0%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 000)	(16 011)	(66 255)	1 104.3%	(62 799)	1 046.7%	(49 470)	309.0%	(178 524)	1 115.0%	(44 447)	63.5%	11.3%
Capital assets	(6 000)	(16 011)	(66 255)	1 104.3%	(62 799)	1 046.7%	(49 470)	309.0%	(178 524)	1 115.0%	(44 447)	63.5%	11.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(6 000)	(15 611)	(66 167)	1 102.8%	(62 724)	1 045.4%	(49 177)	315.0%	(178 068)	1 140.7%	(44 270)	63.4%	11.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	2	-	2	-	2	-	6	-	2	-	-
Repayment of borrowing	-	-	2	-	2	-	2	-	6	-	2	-	-
Net Cash from/(used) Financing Activities	-	-	2	-	2	-	2	-	6	-	2	-	-
Net Increase/(Decrease) in cash held	376 174	337 448	99 834	26.5%	110 675	29.4%	112 824	33.4%	323 332	95.8%	145 009	35.8%	(22.2%)
Cash/cash equivalents at the year begin:	93 197	-	42 869	46.0%	142 703	153.1%	253 378	-	42 869	-	180 942	61.2%	40.0%
Cash/cash equivalents at the year end:	469 371	337 448	142 703	30.4%	253 378	54.0%	366 202	108.5%	366 202	108.5%	325 952	38.7%	12.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 685	3.7%	7 241	3.4%	6 883	3.3%	188 507	89.6%	210 316	26.4%	(33 520)	(15.9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 861	9.9%	1 974	5.0%	2 009	5.1%	31 429	80.0%	39 294	4.9%	5 101	13.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	4 618	4.7%	2 956	3.0%	2 490	2.5%	87 731	89.7%	97 785	12.3%	(5 988)	(6.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 184	3.2%	2 919	2.9%	2 836	2.8%	91 167	91.1%	100 106	12.6%	(11 524)	(11.5%)	-	-
Receivables from Exchange Transactions - Waste Management	4 126	3.1%	3 811	2.8%	3 714	2.8%	123 106	91.4%	134 756	16.9%	(17 016)	(12.6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 266	2.5%	5 113	2.4%	4 952	2.3%	195 820	92.7%	211 151	26.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27	.8%	28	.8%	20	.6%	3 508	97.9%	3 583	.4%	(6 806)	(190.0%)	-	-
Total By Income Source	28 787	3.6%	24 042	3.0%	22 904	2.9%	721 268	90.5%	797 001	100.0%	(69 752)	(8.8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 786	5.5%	2 272	4.5%	2 396	4.7%	43 131	85.3%	50 586	6.3%	484	1.0%	-	-
Commercial	5 210	4.0%	2 983	2.3%	2 465	1.9%	119 176	91.8%	129 834	16.3%	5 482	4.2%	-	-
Households	20 790	3.4%	18 787	3.0%	18 043	2.9%	558 961	90.7%	616 582	77.4%	(75 719)	(12.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 787	3.6%	24 042	3.0%	22 904	2.9%	721 268	90.5%	797 001	100.0%	(69 752)	(8.8%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	323	100.0%	-	-	-	-	-	-	323	4.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 439	75.5%	42	.6%	2	-	1 719	23.9%	7 201	95.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 762	76.6%	42	.6%	2	-	1 719	22.8%	7 524	100.0%

Contact Details

Municipal Manager	Mrs N.F Malašile	051 933 9302
Chief Financial Officer	Mr DANIEL VAN TONDER	

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 163 410	1 185 646	341 938	29.4%	285 540	24.5%	284 663	24.0%	912 141	76.9%	395 720	73.6%	(28.1%)
Exchange Revenue													
Service charges - Electricity	342 642	365 626	94 450	27.6%	70 207	20.5%	72 548	19.8%	237 205	64.9%	89 732	66.7%	(19.2%)
Service charges - Water	81 497	81 139	18 590	22.8%	18 730	23.0%	19 179	23.6%	56 499	69.6%	26 153	66.0%	(26.7%)
Service charges - Waste Water Management	65 525	63 166	16 006	24.4%	15 562	23.7%	14 533	23.0%	46 101	73.0%	20 097	60.6%	(27.7%)
Service charges - Waste Management	71 030	68 491	17 297	24.4%	16 843	23.7%	15 953	23.3%	50 093	73.1%	21 695	64.3%	(26.5%)
Sale of Goods and Rendering of Services	4 951	5 409	1 299	26.2%	1 162	23.5%	1 252	23.1%	3 713	68.7%	1 433	83.5%	(12.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	107 856	107 301	24 853	23.0%	24 106	22.4%	24 538	22.9%	73 497	68.5%	33 830	88.1%	(27.5%)
Interest earned from Current and Non Current Assets	2 940	3 684	1 055	35.9%	787	26.8%	818	22.2%	2 660	72.2%	680	446.7%	20.2%
Dividends	39	39	16	41.5%	-	-	-	-	16	41.5%	-	52.3%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 128	8 906	2 265	24.8%	1 650	18.1%	1 606	18.0%	5 520	62.0%	2 094	80.1%	(23.3%)
Licences or permits	166	128	39	23.6%	33	19.9%	45	34.7%	117	91.1%	38	122.4%	17.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 172	10 648	305	3.0%	389	3.8%	968	9.1%	1 662	15.6%	(197)	29.4%	(592.5%)
Non-Exchange Revenue													
Property rates	176 532	175 365	50 064	28.4%	41 723	23.6%	40 957	23.4%	132 744	75.7%	53 859	65.1%	(24.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	750	761	97	13.0%	93	12.4%	67	8.8%	257	33.8%	158	21.8%	(57.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	267 540	272 340	111 091	41.5%	89 151	33.3%	86 796	31.9%	287 038	105.4%	138 801	96.9%	(37.5%)
Interest Receivables	21 207	21 207	4 172	19.7%	4 756	22.4%	5 058	23.9%	13 986	66.0%	6 893	95.4%	(26.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 437	1 437	340	23.7%	347	24.2%	345	24.0%	1 032	71.9%	453	5.4%	(23.8%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 168 243	1 168 488	479 561	41.0%	317 314	27.2%	216 972	18.6%	1 013 848	86.8%	367 588	76.3%	(41.0%)
Employee related costs	365 778	357 564	90 068	24.6%	88 680	24.2%	89 347	25.0%	268 095	75.0%	116 996	73.2%	(23.6%)
Remuneration of councillors	23 473	22 189	5 448	23.2%	5 546	23.6%	6 060	27.3%	17 054	76.9%	7 322	70.3%	(17.2%)
Bulk purchases - electricity	300 000	303 000	112 840	37.6%	54 220	18.1%	81 909	27.0%	248 969	82.2%	72 784	63.6%	12.5%
Inventory consumed	26 614	28 610	15 753	59.2%	17 351	65.2%	14 412	50.4%	47 515	166.1%	26 077	174.2%	(44.7%)
Debt impairment	132 803	132 803	64 543	48.6%	64 543	48.6%	43 029	32.4%	172 115	129.6%	107 572	180.0%	(60.0%)
Depreciation, Amortisation and Impairment	76 013	76 013	21 843	28.7%	7 281	9.6%	29 124	38.3%	58 247	76.6%	(29 124)	9.8%	(200.0%)
Interest,Dividends and Rent on Land	20 273	20 002	5	-	8 851	43.7%	9 899	49.5%	18 755	93.8%	4 011	72.6%	146.8%
Contracted services	152 289	168 538	40 125	26.3%	52 360	34.4%	40 250	23.9%	132 735	78.8%	43 815	56.8%	(8.1%)
Transfers and subsidies	2 062	1 650	-	-	-	-	-	-	-	-	-	164.8%	-
Irrecoverable debts written off	690	690	117 390	17 011.3%	735	106.5%	(117 411)	(17 014.3%)	714	103.5%	718	39.9%	(16 456.0%)
Operational Cost and Other Cost	68 248	57 429	11 546	16.9%	17 747	26.0%	20 354	35.4%	49 647	86.4%	17 417	60.5%	16.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 832)	17 159	(137 623)		(31 775)		67 691		(101 707)		28 131		
Transfers and subsidies - capital (monetary allocations)	131 426	148 026	39 346	29.9%	69 712	53.0%	44 996	30.4%	154 054	104.1%	52 830	87.7%	(14.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	126 594	165 185	(98 277)		37 937		112 687		52 347		80 961		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	126 594	165 185	(98 277)		37 937		112 687		52 347		80 961		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	126 594	165 185	(98 277)		37 937		112 687		52 347		80 961		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	126 594	165 185	(98 277)		37 937		112 687		52 347		80 961		

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	146 249	164 690	26 689	18.2%	44 758	30.6%	47 805	29.0%	119 252	72.4%	45 137	101.1%	5.9%
National Government	130 749	153 553	26 141	20.0%	43 333	33.1%	47 025	30.6%	116 499	75.9%	44 660	100.6%	5.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	130 749	153 553	26 141	20.0%	43 333	33.1%	47 025	30.6%	116 499	75.9%	44 660	100.6%	5.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 500	11 137	548	3.5%	1 425	9.2%	780	7.0%	2 753	24.7%	477	122.5%	63.5%
Capital Expenditure Functional	146 249	164 690	26 689	18.2%	44 758	30.6%	47 805	29.0%	119 252	72.4%	45 137	101.1%	5.9%
Municipal governance and administration	15 500	11 100	548	3.5%	1 406	9.1%	750	6.8%	2 705	24.4%	296	49.8%	153.6%
Executive and Council	500	1 040	148	29.6%	16	3.2%	198	19.0%	362	34.8%	23	779.2%	-
Finance and administration	15 000	10 060	400	2.7%	1 391	9.3%	552	5.5%	2 343	23.3%	273	23.9%	102.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 976	45 182	1 434	3.3%	10 429	24.3%	3 608	8.0%	15 471	34.2%	12 618	97.5%	(71.4%)
Planning and Development	29 295	27 706	1 006	3.4%	5 259	18.0%	2 138	7.7%	8 404	30.3%	12 618	62.3%	(83.1%)
Road Transport	13 682	17 476	428	3.1%	5 170	37.8%	1 470	8.4%	7 067	40.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	86 273	106 908	24 706	28.6%	32 922	38.2%	43 448	40.6%	101 076	94.5%	32 224	103.9%	34.8%
Energy sources	6 273	7 037	1 109	17.7%	2 444	39.0%	-	-	3 554	50.5%	151	-	(100.0%)
Water Management	80 000	99 676	23 597	29.5%	30 478	38.1%	43 253	43.4%	97 327	97.6%	24 942	91.0%	73.4%
Waste Water Management	-	195	-	-	-	-	195	100.0%	195	100.0%	2 537	-	(92.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	4 594	133.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		894 942	894 942	331 672	37.1%	290 851	32.5%	301 405	33.7%	923 928	103.2%	343 081	82.4%	(12.1%)
Property rates		130 612	130 612	35 854	27.5%	35 171	26.9%	37 177	28.5%	108 202	82.8%	32 986	67.9%	12.7%

Service charges	425 750	425 750	90 067	21.2%	85 121	20.0%	104 485	24.5%	279 674	65.7%	89 627	52.8%	16.6%
Other revenue	(60 045)	(60 045)	93 966	(156.5%)	80 638	(134.3%)	(23 537)	39.2%	151 067	(251.6%)	78 767	(288.3%)	(129.9%)
Transfers and Subsidies - Operational	266 940	266 940	107 952	40.4%	86 361	32.4%	69 471	26.0%	263 784	98.8%	138 801	95.0%	(49.9%)
Transfers and Subsidies - Capital	131 426	131 426	-	-	-	-	109 706	83.5%	109 706	83.5%	-	29.5%	(100.0%)
Interest	220	220	3 817	1 734.2%	3 560	1 617.5%	4 103	1 864.1%	11 479	5 215.8%	2 900	3 193.3%	41.5%
Dividends	39	39	16	41.5%	-	-	-	-	16	41.5%	-	52.3%	-
Payments	(503 431)	(503 431)	(214 964)	42.7%	(254 499)	50.6%	(234 394)	46.6%	(703 857)	139.8%	(275 738)	108.1%	(15.0%)
Suppliers and employees	(503 431)	(503 431)	(214 964)	42.7%	(254 499)	50.6%	(234 394)	46.6%	(703 857)	139.8%	(275 738)	108.1%	(15.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	391 511	391 511	116 708	29.8%	36 352	9.3%	67 011	17.1%	220 071	56.2%	67 343	45.1%	(.5%)
Cash Flow from Investing Activities													
Receipts	8 084	8 084	15	.2%	-	-	45	.6%	60	.7%	-	-	(100.0%)
Proceeds on disposal of PPE	8 084	8 084	15	.2%	-	-	45	.6%	60	.7%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(168 187)	(168 187)	(26 689)	15.9%	(44 758)	26.6%	(47 805)	28.4%	(119 252)	70.9%	(45 137)	101.1%	5.9%
Capital assets	(168 187)	(168 187)	(26 689)	15.9%	(44 758)	26.6%	(47 805)	28.4%	(119 252)	70.9%	(45 137)	101.1%	5.9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(160 102)	(160 102)	(26 674)	16.7%	(44 758)	28.0%	(47 760)	29.8%	(119 192)	74.4%	(45 137)	101.1%	5.8%
Cash Flow from Financing Activities													
Receipts	(6 044)	(6 044)	605	(10.0%)	464	(7.7%)	124	(2.0%)	1 192	(19.7%)	(1 865)	66.7%	(106.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	(7 459)	-	-	-	-	-	-	-	-	(1 865)	66.7%	(100.0%)
Increase (decrease) in consumer deposits	1 415	1 415	605	42.7%	464	32.8%	124	8.7%	1 192	84.3%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 044)	(6 044)	605	(10.0%)	464	(7.7%)	124	(2.0%)	1 192	(19.7%)	(1 865)	66.7%	(106.6%)
Net Increase/(Decrease) in cash held	225 364	225 364	90 639	40.2%	(7 941)	(3.5%)	19 374	8.6%	102 072	45.3%	20 341	17.9%	(4.8%)
Cash/cash equivalents at the year begin:	(11 273)	(11 273)	15 017	(133.2%)	125 248	(1 111.1%)	117 307	(1 040.6%)	15 017	(133.2%)	81 384	(583.9%)	44.1%
Cash/cash equivalents at the year end:	214 091	214 091	125 248	58.5%	117 307	54.8%	136 682	63.8%	136 682	63.8%	217 741	93.4%	(37.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 514	2.0%	5 647	1.5%	4 851	1.3%	349 927	95.1%	367 939	18.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 861	16.4%	6 925	6.4%	5 176	4.8%	78 194	72.4%	107 957	5.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 695	5.5%	4 853	2.3%	3 529	1.7%	192 168	90.5%	212 245	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 177	2.0%	3 525	1.3%	3 246	1.2%	250 544	95.4%	262 492	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 607	1.6%	4 509	1.3%	4 398	1.3%	329 546	95.8%	344 060	17.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 036	1.5%	9 892	1.5%	9 817	1.5%	618 786	95.4%	648 531	32.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	991	2.0%	504	1.0%	460	.9%	46 872	96.0%	48 827	2.5%	-	-	-	-
Total By Income Source	58 682	2.9%	35 855	1.8%	31 478	1.6%	1 866 037	93.7%	1 992 051	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 191	2.7%	3 948	2.6%	3 782	2.5%	142 292	92.3%	154 212	7.7%	-	-	-	-
Commercial	25 170	9.2%	8 824	3.2%	6 273	2.3%	232 658	85.2%	272 924	13.7%	-	-	-	-
Households	29 270	1.9%	23 032	1.5%	21 376	1.4%	1 486 755	95.3%	1 560 433	78.3%	-	-	-	-
Other	50	1.1%	51	1.1%	47	1.1%	4 333	96.7%	4 481	2%	-	-	-	-
Total By Customer Group	58 682	2.9%	35 855	1.8%	31 478	1.6%	1 866 037	93.7%	1 992 051	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	30 655	2.3%	32 442	2.4%	-	-	1 268 690	95.3%	1 331 787	84.4%
Bulk Water	7 116	5.3%	12 330	9.1%	-	-	115 367	85.6%	134 813	8.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 193	61.5%	5	-	-	-	4 496	38.4%	11 694	.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 814	1.8%	113	.1%	71	.1%	98 322	98.0%	100 320	6.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	46 777	3.0%	44 890	2.8%	71	-	1 486 874	94.2%	1 578 612	100.0%

Contact Details

Municipal Manager	Mr Mohau Ntheli	058 303 5732
Chief Financial Officer	Mr Raymond Provis	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	555 696	555 696	167 712	30.2%	147 696	26.6%	137 879	24.8%	453 287	81.6%	129 796	84.7%	6.2%
Exchange Revenue													
Service charges - Electricity	120 230	120 230	31 712	26.4%	29 067	24.2%	29 707	24.7%	90 486	75.3%	27 154	80.4%	9.4%
Service charges - Water	84 060	84 060	19 393	23.1%	18 926	22.5%	18 109	21.5%	56 428	67.1%	19 866	83.6%	(8.8%)
Service charges - Waste Water Management	32 025	32 025	9 206	28.7%	9 178	28.7%	9 163	28.6%	27 547	86.0%	9 034	94.6%	1.4%
Service charges - Waste Management	30 189	30 189	7 723	25.6%	7 563	25.1%	7 475	24.8%	22 761	75.4%	7 562	86.5%	(1.1%)
Sale of Goods and Rendering of Services	1 137	1 137	265	23.3%	302	26.5%	312	27.4%	878	77.3%	366	80.9%	(14.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	91 058	91 058	23 906	26.3%	20 816	22.9%	23 659	26.0%	68 381	75.1%	22 059	75.4%	7.3%
Interest earned from Current and Non Current Assets	314	314	274	87.4%	311	99.0%	492	157.0%	1 077	343.5%	312	69.6%	58.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 022	2 022	603	29.8%	620	30.7%	601	29.7%	1 825	90.2%	494	77.3%	21.7%
Licences or permits	22	22	1	6.5%	-	-	6	25.5%	7	32.1%	-	46.2%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	639	639	21	3.3%	21	3.3%	25	3.9%	67	10.5%	397	148.1%	(93.7%)
Non-Exchange Revenue													
Property rates	19 940	19 940	5 676	28.5%	5 694	28.6%	5 670	28.4%	17 039	85.5%	4 677	74.9%	21.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	606	606	40	6.6%	76	12.5%	67	11.0%	182	30.1%	19	79.9%	252.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	148 253	148 253	61 937	41.8%	49 197	33.2%	36 003	24.3%	147 137	99.2%	31 388	93.3%	14.7%
Interest Receivables	25 200	25 200	6 954	27.6%	5 926	23.5%	6 590	26.2%	19 470	77.3%	6 468	82.1%	1.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	699 254	699 254	173 845	24.9%	228 856	32.7%	143 754	20.6%	546 454	78.1%	113 897	69.2%	26.2%
Employee related costs	198 555	198 555	52 151	26.3%	50 306	25.3%	50 985	25.7%	153 441	77.3%	47 407	72.6%	7.5%
Remuneration of councillors	7 499	7 499	1 495	19.9%	1 607	21.4%	1 631	21.8%	4 733	63.1%	1 816	82.4%	(10.2%)
Bulk purchases - electricity	123 970	123 970	37 666	30.4%	27 352	22.1%	18 552	15.0%	83 570	67.4%	21 669	64.2%	(14.4%)
Inventory consumed	25 202	25 202	5 568	22.1%	4 162	16.5%	5 695	22.6%	15 426	61.2%	3 563	49.6%	59.9%
Debt impairment	80 060	80 060	23 074	28.8%	23 074	28.8%	15 383	19.2%	61 531	76.9%	-	36.4%	(100.0%)
Depreciation, Amortisation and Impairment	47 994	47 994	12 294	25.6%	12 294	25.6%	12 294	25.6%	36 881	76.8%	-	55.8%	(100.0%)
Interest/Dividends and Rent on Land	40 013	40 013	10 597	26.5%	12 320	30.8%	14 050	35.1%	36 967	92.4%	8 992	51.5%	56.2%
Contracted services	34 492	34 495	6 532	18.9%	3 514	10.2%	7 659	22.2%	17 705	51.3%	5 997	57.5%	27.7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	69 977	69 977	7 791	11.1%	80 801	115.5%	3 670	5.2%	92 262	131.8%	14 528	138.3%	(74.7%)
Operational Cost and Other Cost	71 492	71 489	16 678	23.3%	13 426	18.8%	13 836	19.4%	43 939	61.5%	9 915	62.8%	39.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	10	-	(100.0%)
Surplus/(Deficit)	(143 558)	(143 558)	(6 134)		(81 160)		(5 874)		(93 167)		15 899		
Transfers and subsidies - capital (monetary allocations)	205 841	205 841	4 727	2.3%	11 558	5.6%	47 777	23.2%	64 062	31.1%	24 210	45.1%	97.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 283	62 283	(1 407)		(69 602)		41 903		(29 106)		40 109		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	62 283	62 283	(1 407)		(69 602)		41 903		(29 106)		40 109		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 283	62 283	(1 407)		(69 602)		41 903		(29 106)		40 109		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 283	62 283	(1 407)		(69 602)		41 903		(29 106)		40 109		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	212 841	212 841	8 320	3.9%	40 046	18.8%	16 641	7.8%	65 006	30.5%	14 008	59.4%	18.8%
National Government	209 841	209 841	6 523	3.1%	38 357	18.3%	16 350	7.8%	61 230	29.2%	13 848	60.7%	18.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	209 841	209 841	6 523	3.1%	38 357	18.3%	16 350	7.8%	61 230	29.2%	13 848	60.7%	18.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 000	3 000	1 796	59.9%	1 689	56.3%	291	9.7%	3 776	125.9%	161	8.8%	81.0%
Capital Expenditure Functional	212 841	212 841	8 320	3.9%	40 046	18.8%	16 648	7.8%	65 013	30.5%	14 008	59.4%	18.8%
Municipal governance and administration	7 000	7 000	1 796	25.7%	1 181	16.9%	119	1.7%	3 096	44.2%	151	8.5%	(21.4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 000	7 000	1 796	25.7%	1 181	16.9%	119	1.7%	3 096	44.2%	151	8.5%	(21.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 528	4 528	238	5.3%	439	9.7%	-	-	677	15.0%	776	84.0%	(100.0%)
Community and Social Services	4 528	4 528	238	5.3%	439	9.7%	-	-	677	15.0%	776	64.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 055	9 055	-	-	-	-	-	-	-	-	2 218	41.0%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 055	9 055	-	-	-	-	-	-	-	-	2 218	41.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	192 258	192 258	6 285	3.3%	38 425	20.0%	16 529	8.6%	61 239	31.9%	10 863	62.8%	52.2%
Energy sources	-	-	-	-	4 547	-	2 081	-	6 628	-	1 661	63.2%	25.2%
Water Management	177 731	177 731	6 285	3.5%	17 589	9.9%	11 842	6.7%	35 715	20.1%	9 192	64.0%	28.8%
Waste Water Management	10 000	10 000	-	-	16 290	162.9%	2 607	26.1%	18 897	189.0%	-	-	(100.0%)
Waste Management	4 528	4 528	-	-	-	-	-	-	-	-	10	5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	443 585	443 585	136 094	30.7%	128 940	29.1%	131 199	29.6%	396 233	89.3%	107 049	72.6%	22.6%
Property rates	-	-	3 527	-	3 433	-	4 922	-	11 883	-	3 512	27.5%	40.2%

Service charges	90 783	90 783	45 915	50.6%	44 455	49.0%	45 043	49.6%	135 412	149.2%	36 118	60.0%	24.7%
Other revenue	2 635	2 635	1 585	60.2%	1 256	47.7%	2 546	96.6%	5 388	204.5%	1 948	178.2%	30.7%
Transfers and Subsidies - Operational	144 013	144 013	63 356	44.0%	48 783	33.9%	36 608	25.4%	148 747	103.3%	31 833	95.5%	15.0%
Transfers and Subsidies - Capital	205 841	205 841	19 107	9.3%	27 558	13.4%	40 044	19.5%	86 710	42.1%	31 661	74.5%	26.5%
Interest	314	314	2 603	830.1%	3 454	1 101.4%	2 036	649.2%	8 093	2 580.7%	1 978	572.0%	2.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(285 042)	(285 042)	(54 278)	19.0%	(60 383)	21.2%	(73 313)	25.7%	(187 974)	65.9%	(58 598)	80.8%	25.1%
Suppliers and employees	(285 042)	(285 042)	(54 278)	19.0%	(60 383)	21.2%	(73 261)	25.7%	(187 922)	65.9%	(58 598)	80.8%	25.0%
Finance charges	-	-	-	-	-	-	(52)	-	(52)	-	-	-	(100.0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	158 543	158 543	81 815	51.6%	68 557	43.2%	57 887	36.5%	208 259	131.4%	48 451	64.9%	19.5%
Cash Flow from Investing Activities													
Receipts	-	-	20	-	84	-	(7)	-	97	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	20	-	84	-	(7)	-	97	-	-	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(19 019)	-	(30 575)	-	(33 030)	-	(82 624)	-	(33 696)	81.5%	(2.0%)
Capital assets	-	-	(19 019)	-	(30 575)	-	(33 030)	-	(82 624)	-	(33 696)	81.5%	(2.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	(18 999)	-	(30 491)	-	(33 037)	-	(82 527)	-	(33 696)	81.5%	(2.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	158 543	158 543	62 817	39.6%	38 066	24.0%	24 850	15.7%	125 732	79.3%	14 755	47.7%	68.4%
Cash/cash equivalents at the year begin:	(33 020)	(33 020)	5 311	(16.1%)	68 121	(206.3%)	106 187	(321.6%)	5 311	(16.1%)	56 146	446.7%	89.1%
Cash/cash equivalents at the year end:	125 523	125 523	68 121	54.3%	106 187	84.6%	131 036	104.4%	131 036	104.4%	70 901	53.5%	84.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 549	1.8%	5 542	1.5%	5 708	1.5%	353 275	95.2%	371 074	23.3%	(8 926)	(2.4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 121	19.4%	5 801	13.8%	762	1.9%	27 198	64.9%	41 903	2.6%	(554)	(1.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	1 672	2.5%	1 164	1.8%	1 096	1.7%	62 041	94.0%	65 972	4.1%	(20 409)	(30.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 327	2.2%	2 252	1.5%	2 225	1.4%	146 729	94.9%	154 533	9.7%	(3 884)	(2.5%)	-	-
Receivables from Exchange Transactions - Waste Management	2 717	1.6%	2 329	1.4%	2 292	1.3%	163 740	95.7%	171 078	10.7%	(4 575)	(2.7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	295	100.0%	295	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 211	1.3%	10 046	1.3%	9 887	1.3%	732 944	96.0%	763 088	47.8%	11	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	76	.3%	319	1.1%	82	.3%	27 499	98.3%	27 976	1.8%	(1 908)	(6.8%)	-	-
Total By Income Source	32 674	2.0%	27 452	1.7%	22 072	1.4%	1 513 722	94.8%	1 595 920	100.0%	(40 247)	(2.5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 087	1.7%	3 708	1.5%	3 636	1.5%	228 322	95.2%	239 753	15.0%	303	.1%	-	-
Commercial	9 961	17.4%	5 577	9.7%	637	1.1%	41 177	71.8%	57 372	3.6%	(17 378)	(30.3%)	-	-
Households	18 607	1.4%	18 167	1.4%	17 798	1.4%	1 244 223	95.8%	1 298 795	81.4%	(23 172)	(1.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	32 674	2.0%	27 452	1.7%	22 072	1.4%	1 513 722	94.8%	1 595 920	100.0%	(40 247)	(2.5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 368	3.7%	10 953	3.9%	-	-	260 260	92.4%	281 581	27.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 266	.8%	17 624	2.3%	212	-	733 618	96.8%	757 720	72.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 635	1.6%	28 577	2.7%	212	-	993 878	95.6%	1 039 301	100.0%

Contact Details

Municipal Manager	Mr Solomon Mokele Nhlapo	058 863 6200
Chief Financial Officer	Mr Jabulani Leonard Makubu	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 819 651	1 819 651	483 525	26.6%	460 317	25.3%	406 378	22.3%	1 350 220	74.2%	400 277	(99.5%)	1.5%
Property rates	91 512	91 512	41 475	45.3%	11 357	12.4%	15 810	17.3%	68 642	75.0%	35 112	73.6%	(55.0%)

Service charges	740 715	740 715	119 756	16.2%	134 948	18.2%	104 794	14.1%	359 498	48.5%	93 914	40.8%	11.6%
Other revenue	(197 652)	(197 652)	(96 072)	48.6%	(93 126)	47.1%	(60 583)	30.7%	(249 780)	126.4%	(60 553)	9.3%	-
Transfers and Subsidies - Operational	882 846	882 846	369 828	41.9%	283 519	32.1%	231 291	26.2%	884 638	100.2%	214 527	99.6%	7.8%
Transfers and Subsidies - Capital	291 250	291 250	44 597	15.3%	121 719	41.8%	110 849	38.1%	277 165	95.2%	116 350	100.0%	(4.7%)
Interest	10 979	10 979	3 940	35.9%	1 900	17.3%	4 217	38.4%	10 057	91.6%	927	20.2%	355.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(982 302)	(982 302)	(326 635)	33.3%	(257 823)	26.2%	(394 203)	40.1%	(978 661)	99.6%	(24 290)	33.6%	1 522.9%
Suppliers and employees	(982 302)	(982 302)	(326 635)	33.3%	(257 823)	26.2%	(394 203)	40.1%	(978 661)	99.6%	(24 290)	33.6%	1 522.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	837 349	837 349	156 890	18.7%	202 494	24.2%	12 175	1.5%	371 559	44.4%	375 986	(30.8%)	(96.8%)
Cash Flow from Investing Activities													
Receipts	10 000	10 000	315	3.1%	274	2.7%	918	9.2%	1 507	15.1%	-	-	(100.0%)
Proceeds on disposal of PPE	10 000	10 000	315	3.1%	274	2.7%	918	9.2%	1 507	15.1%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(316 681)	(316 681)	(26 601)	8.4%	(94 515)	29.8%	(93 369)	29.5%	(214 485)	67.7%	(48 235)	54.6%	93.6%
Capital assets	(316 681)	(316 681)	(26 601)	8.4%	(94 515)	29.8%	(93 369)	29.5%	(214 485)	67.7%	(48 235)	54.6%	93.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(306 681)	(306 681)	(26 286)	8.8%	(94 241)	30.7%	(92 451)	30.1%	(212 978)	69.4%	(48 235)	54.6%	91.7%
Cash Flow from Financing Activities													
Receipts	31	31	385	1 236.5%	221	710.0%	91	291.0%	697	2 237.5%	92	89.0%	(2.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	31	31	385	1 236.5%	221	710.0%	91	291.0%	697	2 237.5%	92	89.0%	(2.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	31	31	385	1 236.5%	221	710.0%	91	291.0%	697	2 237.5%	92	89.0%	(2.0%)
Net Increase/(Decrease) in cash held	530 700	530 700	130 989	24.7%	108 474	20.4%	(80 185)	(15.1%)	159 277	30.0%	327 844	(20.9%)	(124.5%)
Cash/cash equivalents at the year begin:	41 833	41 833	665 927	1 591.9%	135 957	325.0%	330 505	790.1%	665 927	1 591.9%	741 649	83.4%	(55.4%)
Cash/cash equivalents at the year end:	572 533	572 533	133 299	23.3%	330 368	57.7%	250 826	43.8%	250 826	43.8%	1 069 799	(62.2%)	(76.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 095	1.1%	9 599	1.0%	9 219	1.0%	887 902	96.8%	916 815	28.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	60	-	-	-	17	-	315 020	100.0%	315 098	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 308	1.2%	7 562	1.1%	7 256	1.0%	672 385	96.7%	685 511	21.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 020	1.6%	4 622	1.2%	4 580	1.3%	357 106	95.8%	372 727	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 179	1.4%	4 846	1.3%	4 477	1.2%	365 150	96.2%	379 652	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 842	2.6%	12 583	2.6%	12 480	2.6%	451 082	92.2%	488 987	15.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	407	.6%	400	.6%	417	.6%	68 101	98.2%	69 325	2.1%	-	-	-	-
Total By Income Source	42 911	1.3%	39 612	1.2%	38 844	1.2%	3 116 748	96.3%	3 238 115	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 703	1.6%	7 151	1.3%	6 183	1.2%	508 337	95.8%	530 374	16.4%	-	-	-	-
Commercial	8 991	1.3%	8 064	1.2%	8 877	1.3%	660 821	96.2%	686 753	21.2%	-	-	-	-
Households	25 073	1.3%	24 251	1.2%	23 641	1.2%	1 915 884	96.3%	1 988 849	61.4%	-	-	-	-
Other	144	.4%	145	.5%	143	.4%	31 706	98.7%	32 139	1.0%	-	-	-	-
Total By Customer Group	42 911	1.3%	39 612	1.2%	38 844	1.2%	3 116 748	96.3%	3 238 115	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	90 503	1.0%	83 290	1.0%	84 316	1.0%	8 482 848	97.0%	8 740 957	91.1%
Bulk Water	-	-	-	-	-	-	500 336	100.0%	500 336	5.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	857	.2%	6 556	1.9%	351	.1%	346 445	97.8%	354 209	3.7%
Auditor-General	-	-	-	-	-	-	43	100.0%	43	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	91 360	1.0%	89 846	.9%	84 667	.9%	9 329 672	97.2%	9 595 545	100.0%

Contact Details

Municipal Manager	Adv Motswahae Mathews Mofokeng	058 718 6616
Chief Financial Officer	Mr Thuso Ronald Marumo	058 718 3709

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	247 535	244 150	22 595	9.1%	58 203	23.5%	52 996	21.7%	133 794	54.8%	63 930	73.9%	(17.1%)
Exchange Revenue													
Service charges - Electricity	(1 308)	(1 308)	-	-	(19)	1.4%	(13)	1.0%	(32)	2.4%	16 218	44.5%	(100.1%)
Service charges - Water	23 398	23 398	4 903	21.0%	5 876	25.1%	6 446	27.5%	17 225	73.6%	6 141	81.5%	5.0%
Service charges - Waste Water Management	20 579	20 579	3 174	15.4%	4 778	23.2%	4 514	21.9%	12 465	60.6%	4 470	70.0%	1.0%
Service charges - Waste Management	17 637	17 637	2 766	15.7%	4 113	23.3%	3 772	21.4%	10 651	60.4%	3 829	68.5%	(1.5%)
Sale of Goods and Rendering of Services	438	387	48	11.0%	52	12.0%	62	16.1%	163	42.0%	77	57.7%	(19.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	47 955	47 955	6 323	13.2%	9 717	20.3%	9 415	19.6%	25 455	53.1%	10 406	68.9%	(9.5%)
Interest earned from Current and Non Current Assets	898	898	0	-	1	.1%	1	.1%	1	.1%	1	.2%	(47.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	690	1 356	173	25.1%	260	37.6%	203	15.0%	636	46.9%	230	121.9%	(11.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 527	1 429	60	2.4%	99	3.9%	(163)	(11.4%)	(4)	(.3%)	234	19.3%	(169.8%)
Non-Exchange Revenue													
Property rates	20 768	20 768	1 798	8.7%	2 637	12.7%	1 923	9.3%	6 358	30.6%	2 532	112.1%	(24.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60	60	-	-	-	-	45	75.6%	45	75.6%	-	.5%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	113 893	110 993	3 350	2.9%	30 689	26.9%	26 792	24.1%	60 831	54.8%	19 794	81.0%	35.4%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	247 146	242 071	26 749	10.8%	44 377	18.0%	40 550	16.8%	111 676	46.1%	46 737	57.4%	(13.2%)
Employee related costs	101 197	101 828	15 798	15.6%	25 321	25.0%	24 758	24.3%	65 877	64.7%	23 279	66.7%	6.4%
Remuneration of councillors	7 984	7 984	1 265	15.8%	1 979	24.8%	2 145	26.9%	5 388	67.5%	1 971	80.0%	8.8%
Bulk purchases - electricity	4 000	7 108	1 266	31.7%	1 673	41.8%	1 854	26.1%	4 794	67.4%	9 058	91.8%	(79.5%)
Inventory consumed	9 803	14 616	2 428	24.8%	3 654	37.3%	5 039	34.5%	11 122	76.1%	4 078	97.7%	23.6%
Debt impairment	43 378	30 233	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 865	18 853	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	6 813	16 671	43	.6%	580	8.5%	82	.5%	705	4.2%	1 701	56.3%	(95.2%)
Contracted services	3 990	4 134	233	5.8%	884	22.2%	800	19.4%	1 917	46.4%	1 057	54.0%	(24.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	49 116	40 645	5 716	11.6%	10 286	20.9%	5 872	14.4%	21 874	53.8%	5 593	59.4%	5.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	389	2 079	(4 155)		13 826		12 446		22 117		17 193		
Transfers and subsidies - capital (monetary allocations)	44 113	43 113	6 886	15.6%	10 379	23.5%	4 982	11.6%	22 247	51.6%	10 093	50.2%	(50.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 502	45 192	2 732		24 205		17 427		44 364		27 286		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 502	45 192	2 732		24 205		17 427		44 364		27 286		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 502	45 192	2 732		24 205		17 427		44 364		27 286		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 502	45 192	2 732		24 205		17 427		44 364		27 286		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	44 113	44 963	6 886	15.6%	10 379	23.5%	4 982	11.1%	22 247	49.5%	10 093	53.2%	(50.6%)
National Government	44 113	43 113	6 886	15.6%	10 379	23.5%	3 373	7.8%	20 638	47.9%	10 093	53.2%	(66.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 113	43 113	6 886	15.6%	10 379	23.5%	3 373	7.8%	20 638	47.9%	10 093	53.2%	(66.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 850	-	-	-	-	1 609	87.0%	1 609	87.0%	-	-	(100.0%)
Capital Expenditure Functional	44 113	44 963	6 886	15.6%	10 379	23.5%	4 982	11.1%	22 247	49.5%	10 093	50.0%	(50.6%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 263	1 263	-	-	-	-	-	-	-	-	38	20.6%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 263	1 263	-	-	-	-	-	-	-	-	38	20.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	931	2 781	-	-	-	-	1 901	68.3%	1 901	68.3%	-	-	(100.0%)
Planning and Development	931	2 781	-	-	-	-	1 901	68.3%	1 901	68.3%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 920	40 920	6 886	16.4%	10 379	24.8%	3 081	7.5%	20 346	49.7%	10 055	54.1%	(69.4%)
Energy sources	4 000	4 000	-	-	1 979	49.5%	1 365	34.1%	3 344	83.6%	1 097	72.3%	24.5%
Water Management	1 000	-	-	-	-	-	-	-	3 344	-	762	46.3%	(100.0%)
Waste Water Management	36 920	36 920	6 886	18.7%	8 400	22.8%	1 716	4.6%	17 002	46.1%	6 937	17.6%	(75.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	1 259	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	238 239	233 999	13 554	5.7%	55 477	23.3%	41 080	17.6%	110 111	47.1%	47 128	64.3%	(12.8%)
Property rates	9 397	9 397	1 190	12.7%	1 444	15.4%	1 384	14.7%	4 019	42.8%	1 996	57.4%	(30.7%)

Service charges	32 735	32 735	2 581	7.9%	4 218	12.9%	3 681	11.2%	10 480	32.0%	4 412	32.5%	(16.6%)
Other revenue	3 392	3 036	882	26.0%	1 215	35.8%	2 068	68.1%	4 164	137.2%	953	118.7%	116.9%
Transfers and Subsidies - Operational	113 876	110 993	3 640	3.2%	35 213	30.9%	26 816	24.2%	65 669	59.2%	22 573	92.8%	18.8%
Transfers and Subsidies - Capital	44 113	43 113	5 000	11.3%	13 000	29.5%	6 612	15.3%	24 612	57.1%	17 180	79.6%	(61.5%)
Interest	34 725	34 725	262	.8%	388	1.1%	518	1.5%	1 168	3.4%	13	.1%	3 928.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(181 450)	(192 188)	(13 595)	7.5%	(13 941)	7.7%	(9 065)	4.7%	(36 600)	19.0%	(26 905)	25.6%	(66.3%)
Suppliers and employees	(174 637)	(175 517)	(13 595)	7.8%	(13 941)	8.0%	(9 065)	5.2%	(36 600)	20.9%	(26 905)	26.4%	(66.3%)
Finance charges	(6 813)	(16 671)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Operating Activities	56 788	41 811	(40)	(.1%)	41 536	73.1%	32 015	76.6%	73 511	175.8%	20 223	404.5%	58.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	40	302.5%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	40	302.5%	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 113)	(44 963)	(7 280)	16.5%	(12 559)	28.5%	(5 729)	12.7%	(25 568)	56.9%	(7 428)	49.2%	(22.9%)
Capital assets	(44 113)	(44 963)	(7 280)	16.5%	(12 559)	28.5%	(5 729)	12.7%	(25 568)	56.9%	(7 428)	49.2%	(22.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Investing Activities	(44 113)	(44 963)	(7 280)	16.5%	(12 559)	28.5%	(5 729)	12.7%	(25 568)	56.9%	(7 389)	48.0%	(22.5%)
Cash Flow from Financing Activities													
Receipts	-	-	3	-	(1)	-	(8)	-	(6)	-	1	-	(1 016.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	3	-	(1)	-	(8)	-	(6)	-	1	-	(1 016.6%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Financing Activities	-	-	3	-	(1)	-	(8)	-	(6)	-	1	-	(1 016.6%)
Net Increase/(Decrease) in cash held	12 675	(3 152)	(7 318)	(57.7%)	28 976	228.6%	26 278	(833.6%)	47 937	(1 520.7%)	12 835	(309.2%)	104.7%
Cash/cash equivalents at the year begin:	8 461	485	-	-	(7 318)	(86.5%)	21 658	4 461.9%	-	-	72 081	14.4%	(70.0%)
Cash/cash equivalents at the year end:	21 136	(2 667)	(7 318)	(34.6%)	21 658	102.5%	47 937	(1 797.6%)	47 937	(1 797.6%)	84 916	1 036.3%	(43.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 476	1.7%	2 983	2.1%	1 502	1.0%	136 448	95.1%	143 409	18.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	4 906	100.0%	4 906	6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	849	9%	785	.8%	743	.8%	96 361	97.6%	98 738	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 599	1.2%	1 693	1.3%	1 671	1.3%	127 958	96.3%	132 921	17.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 449	1.1%	1 474	1.1%	1 447	1.1%	127 185	96.7%	131 556	17.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	47	.8%	62	1.0%	59	1.0%	5 862	97.2%	6 030	8%	-	-	-	-
Interest on Arrear Debtor Accounts	3 412	1.4%	3 391	1.3%	3 361	1.3%	241 044	96.0%	251 207	33.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 489)	121.8%	12	(.2%)	10	(.1%)	1 497	(21.5%)	(6 970)	(.9%)	-	-	-	-
Total By Income Source	1 343	.2%	10 400	1.4%	8 792	1.2%	741 262	97.3%	761 798	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 779)	(12.9%)	403	1.9%	354	1.6%	23 607	109.4%	21 585	2.8%	-	-	-	-
Commercial	551	2.0%	558	2.1%	540	2.0%	25 399	93.9%	27 048	3.6%	-	-	-	-
Households	6 403	1.0%	8 220	1.3%	6 814	1.1%	597 850	96.5%	619 286	81.3%	-	-	-	-
Other	(2 832)	(3.0%)	1 219	1.3%	1 085	1.2%	94 406	100.6%	93 878	12.3%	-	-	-	-
Total By Customer Group	1 343	.2%	10 400	1.4%	8 792	1.2%	741 262	97.3%	761 798	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	642	.2%	538	.2%	125	-	302 202	99.6%	303 507	60.7%
Bulk Water	-	-	2 194	1.5%	2 167	1.5%	139 796	97.0%	144 157	28.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	207	4.2%	229	4.6%	4 527	91.2%	4 964	1.0%
Auditor-General	52	.2%	656	2.2%	208	.7%	29 004	96.9%	29 920	6.0%
Other	71	.4%	151	.9%	141	.8%	17 149	97.9%	17 512	3.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	765	.2%	3 746	.7%	2 870	.6%	492 677	98.5%	500 059	100.0%

Contact Details

Municipal Manager	Mrs G.P.N Mhlongo Ntshangase	058 913 8314
Chief Financial Officer	Mr Francis Ralebenya	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	423 372	435 372	102 891	24.3%	101 683	24.0%	75 612	17.4%	280 186	64.4%	94 201	71.6%	(19.7%)
Exchange Revenue													
Service charges - Electricity	80 244	80 244	17 326	21.6%	14 898	18.6%	10 064	12.5%	42 288	52.7%	13 448	77.2%	(25.2%)
Service charges - Water	24 558	24 558	4 677	19.0%	6 913	28.1%	4 600	18.7%	16 190	65.9%	5 816	70.1%	(20.9%)
Service charges - Waste Water Management	29 811	29 811	5 712	19.2%	8 404	28.2%	5 639	18.9%	19 755	66.3%	7 099	66.7%	(20.6%)
Service charges - Waste Management	21 690	21 690	3 962	18.3%	5 859	27.0%	3 939	18.2%	13 760	63.4%	5 207	66.6%	(24.4%)
Sale of Goods and Rendering of Services	896	896	143	16.0%	107	11.9%	164	18.3%	414	46.2%	(49)	25.7%	(432.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	78 136	89 136	10 888	13.9%	16 349	20.9%	11 652	13.1%	38 889	43.6%	18 465	65.9%	(36.9%)
Interest earned from Current and Non Current Assets	499	499	113	22.6%	83	16.6%	31	6.3%	227	45.4%	158	81.8%	(80.2%)
Dividends	102	102	-	-	59	58.0%	-	-	59	58.0%	-	57.9%	-
Rent on Land	290	290	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 788	1 788	283	15.8%	159	8.9%	246	13.7%	687	38.5%	380	63.1%	(35.4%)
Licences or permits	240	240	0	-	1	2%	2	.8%	2	1.0%	5	7.2%	(60.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	511	511	11	2.1%	18	3.5%	11	2.2%	40	7.8%	(130)	(46.0%)	(108.7%)
Non-Exchange Revenue													
Property rates	38 780	38 780	6 712	17.3%	9 950	25.7%	6 589	17.0%	23 251	60.0%	9 599	66.0%	(31.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	130	130	3	2.0%	2	1.8%	-	-	5	3.8%	8	10.5%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	126 761	126 761	51 085	40.3%	35 799	28.2%	30 509	24.1%	117 393	92.6%	31 190	81.6%	(2.2%)
Interest Receivables	18 933	18 933	1 978	10.4%	3 083	16.3%	2 166	11.4%	7 227	38.2%	3 005	42.3%	(27.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	493 061	509 057	35 814	7.3%	59 008	12.0%	64 759	12.7%	159 580	31.3%	228 641	65.9%	(71.7%)
Employee related costs	116 185	131 412	19 905	17.1%	19 464	16.8%	22 920	17.4%	62 290	47.4%	44 924	64.1%	(49.0%)
Remuneration of councillors	8 608	8 608	544	6.3%	2 189	25.4%	1 393	16.2%	4 126	47.9%	2 003	49.6%	(30.5%)
Bulk purchases - electricity	85 957	85 957	6 305	7.3%	11 519	13.4%	15 670	18.2%	33 494	39.0%	14 596	60.4%	7.4%
Inventory consumed	15 943	16 193	283	1.8%	3 870	24.3%	1 629	10.1%	5 781	35.7%	7 066	67.3%	(77.0%)
Debt impairment	110 757	110 757	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	45 485	45 204	13	-	-	-	-	-	13	-	10 378	64.8%	(100.0%)
Interest/Dividends and Rent on Land	22 033	32 733	3 424	15.5%	7 363	33.4%	11 420	34.9%	22 207	67.8%	9 424	49.6%	21.2%
Contracted services	49 781	49 781	3 393	6.8%	8 126	16.3%	5 619	11.3%	17 139	34.4%	7 761	57.3%	(27.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	12 308	2 308	181	1.5%	569	4.6%	495	21.4%	1 245	53.9%	128 064	9 337.8%	(99.6%)
Operational Cost and Other Cost	26 004	26 004	1 766	6.8%	5 906	22.7%	5 613	21.6%	13 286	51.1%	4 425	36.0%	26.9%
Disposal of Fixed and Intangible Assets	-	100	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(69 689)	(73 686)	67 078		42 675		10 853		120 606		(134 440)		
Transfers and subsidies - capital (monetary allocations)	34 811	34 811	3 381	9.7%	2 887	8.3%	2 805	8.1%	9 072	26.1%	8 240	68.4%	(66.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(34 878)	(38 875)	70 458		45 562		13 658		129 678		(126 200)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(34 878)	(38 875)	70 458		45 562		13 658		129 678		(126 200)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(34 878)	(38 875)	70 458		45 562		13 658		129 678		(126 200)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(34 878)	(38 875)	70 458		45 562		13 658		129 678		(126 200)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	34 811	43 311	2 940	8.4%	4 955	14.2%	2 439	5.6%	10 333	23.9%	7 165	51.7%	(66.0%)
National Government	34 811	43 311	2 940	8.4%	4 955	14.2%	2 439	5.6%	10 333	23.9%	7 165	51.7%	(66.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 811	43 311	2 940	8.4%	4 955	14.2%	2 439	5.6%	10 333	23.9%	7 165	51.7%	(66.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	34 811	43 311	3 096	8.9%	4 955	14.2%	2 503	5.8%	10 554	24.4%	7 165	51.7%	(65.1%)
Municipal governance and administration	-	-	157	-	-	-	64	-	220	-	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	157	-	-	-	64	-	220	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	164	33.9%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	164	4.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 648	12 648	2 308	18.3%	4 955	39.2%	1 413	11.2%	8 676	68.6%	849	67.3%	66.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 648	12 648	2 308	18.3%	4 955	39.2%	1 413	11.2%	8 676	68.6%	849	67.3%	66.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	22 163	30 663	631	2.8%	-	-	1 026	3.3%	1 657	5.4%	6 152	35.1%	(83.3%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	5 576	-	(100.0%)
Waste Water Management	12 384	20 884	631	5.1%	-	-	1 026	4.9%	1 657	7.9%	-	2.5%	(100.0%)
Waste Management	9 779	9 779	-	-	-	-	-	-	-	-	576	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	367 508	368 850	85 318	23.2%	76 354	20.8%	49 326	13.4%	210 997	57.2%	67 984	49.3%	(27.4%)
Property rates	32 001	32 001	2 561	8.0%	6 750	21.1%	4 125	12.9%	13 436	42.0%	4 163	19.9%	(.9%)

Service charges	128 942	128 942	8 068	6.3%	14 624	11.3%	6 863	5.3%	29 555	22.9%	15 549	21.7%	(55.9%)
Other revenue	44 392	45 734	2 457	5.5%	748	1.7%	2 619	5.7%	5 823	12.7%	1 927	18.4%	35.9%
Transfers and Subsidies - Operational	126 761	126 761	60 356	47.6%	44 050	34.7%	35 688	28.2%	140 093	110.5%	36 345	103.7%	(1.8%)
Transfers and Subsidies - Capital	34 811	34 811	11 764	33.8%	10 099	29.0%	-	-	21 863	62.8%	10 000	81.8%	(100.0%)
Interest	499	499	113	22.6%	83	16.6%	31	6.3%	227	45.4%	1	43.7%	3 272.5%
Dividends	102	102	-	-	-	-	-	-	-	-	-	57.9%	-
Payments	(321 642)	(347 383)	(15 902)	4.9%	(3 366)	1.0%	12 019	(3.5%)	(7 249)	2.1%	20 353	(4.2%)	(40.9%)
Suppliers and employees	(300 486)	(315 527)	(15 902)	5.3%	(3 366)	1.1%	12 019	(3.8%)	(7 249)	2.3%	20 353	(4.8%)	(40.9%)
Finance charges	(21 156)	(31 856)	-	-	-	-	-	-	-	-	-	.6%	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 866	21 467	69 416	151.3%	72 988	159.1%	61 345	285.8%	203 748	949.1%	88 337	213.5%	(30.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 811)	(44 586)	(3 381)	9.7%	(5 698)	16.4%	(2 805)	6.3%	(11 883)	26.7%	(8 240)	61.7%	(66.0%)
Capital assets	(34 811)	(44 586)	(3 381)	9.7%	(5 698)	16.4%	(2 805)	6.3%	(11 883)	26.7%	(8 240)	61.7%	(66.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(34 811)	(44 586)	(3 381)	9.7%	(5 698)	16.4%	(2 805)	6.3%	(11 883)	26.7%	(8 240)	61.7%	(66.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 055	(26 118)	66 035	819.8%	67 290	835.3%	58 540	(224.1%)	191 865	(734.6%)	80 097	324.9%	(26.9%)
Cash/cash equivalents at the year begin:	18 420	18 420	-	-	121 728	660.8%	189 018	1 026.1%	-	-	142 581	95.1%	32.6%
Cash/cash equivalents at the year end:	26 476	(7 698)	121 728	459.8%	189 018	713.9%	247 557	(3 215.9%)	247 557	(3 215.9%)	222 674	376.5%	11.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 686	1.1%	2 459	1.0%	2 375	1.0%	241 156	97.0%	246 677	19.4%	(388)	(.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 847	8.2%	1 849	5.3%	1 323	3.8%	28 644	82.6%	34 665	2.7%	(6)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 243	2.8%	2 572	2.2%	2 372	2.0%	108 617	83.0%	116 803	9.1%	(469)	(.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 321	1.3%	3 063	1.2%	3 012	1.2%	237 703	96.2%	247 000	19.3%	(49)	-	-	-
Receivables from Exchange Transactions - Waste Management	2 225	1.3%	2 091	1.2%	2 045	1.2%	161 795	96.2%	168 157	13.1%	(177)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 988	1.5%	6 899	1.5%	6 809	1.5%	444 647	95.6%	465 342	36.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13	.7%	17	.9%	21	1.0%	1 928	97.4%	1 979	2%	(12)	(.6%)	-	-
Total By Income Source	21 224	1.7%	18 952	1.5%	17 957	1.4%	1 224 490	95.5%	1 282 622	100.0%	(1 087)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	913	6.0%	833	5.5%	640	4.2%	12 857	84.3%	15 243	1.2%	-	-	-	-
Commercial	2 069	4.2%	1 275	2.6%	1 180	2.4%	44 728	90.8%	49 253	3.8%	(171)	(.3%)	-	-
Households	18 241	1.5%	16 844	1.4%	16 137	1.3%	1 166 905	95.8%	1 218 127	95.0%	(916)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 224	1.7%	18 952	1.5%	17 957	1.4%	1 224 490	95.5%	1 282 622	100.0%	(1 087)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 952	1.8%	3 943	.7%	19 097	3.5%	517 424	94.0%	550 416	94.0%
Bulk Water	-	-	211	8.1%	231	8.9%	2 155	83.0%	2 596	4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	2 799	100.0%	2 799	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	289	1.0%	1 662	6.0%	3 926	14.1%	22 054	79.0%	27 932	4.8%
Auditor-General	-	-	-	-	1 079	65.0%	581	35.0%	1 660	.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 241	1.7%	5 816	1.0%	24 332	4.2%	545 013	93.1%	585 402	100.0%

Contact Details

Municipal Manager	Ms Matiro Rebecca Ellen Mogopodi	051 924 0654
Chief Financial Officer	Mr Takalani Tshikundu	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	160 856	187 823	(10 094)	(6.3%)	-	-	21 632	11.5%	11 538	6.1%	-	-	(100.0%)

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	11	11	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	154 065	181 031	(10 094)	(6.6%)	-	-	-	-	(10 094)	(5.6%)	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6 780	6 780	-	-	-	-	21 632	319.1%	21 632	319.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(178 790)	(175 525)	(34 382)	19.2%	(40 539)	22.7%	(38 114)	21.7%	(113 035)	64.4%	(3)	5.6%	1 263 206.5%
Suppliers and employees	(178 790)	(175 525)	(34 382)	19.2%	(40 539)	22.7%	(38 114)	21.7%	(113 035)	64.4%	(3)	5.6%	1 263 206.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Operating Activities	(17 933)	12 297	(44 477)	248.0%	(40 539)	226.1%	(16 482)	(134.0%)	(101 497)	(825.4%)	(3)	6.0%	546 189.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 920)	(4 219)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(9 920)	(4 219)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Investing Activities	(9 920)	(4 219)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(27 853)	8 079	(44 477)	159.7%	(40 539)	145.5%	(16 482)	(204.0%)	(101 497)	(1 256.4%)	(3)	5.7%	546 189.4%
Cash/cash equivalents at the year begin:	-	-	(14 617)	-	(83 549)	-	(107 603)	-	(14 617)	-	(9 738)	-	1 005.0%
Cash/cash equivalents at the year end:	(27 853)	8 079	(58 787)	211.1%	(93 810)	336.8%	(130 689)	(1 617.7%)	(130 689)	(1 617.7%)	(9 741)	5.7%	1 241.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 091	100.0%	8 091	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	8 091	100.0%	8 091	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 091	100.0%	8 091	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	8 091	100.0%	8 091	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 864	100.0%	-	-	-	-	-	-	1 864	25.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35	.7%	8	.2%	-	-	5 269	99.2%	5 312	72.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	144	100.0%	-	-	-	-	-	-	144	2.0%
Total	2 043	27.9%	8	.1%	-	-	5 269	72.0%	7 320	100.0%

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Chief Financial Officer	Mr Duncan Mhlalio	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 429 951	1 471 642	389 352	27.2%	324 835	22.7%	359 384	24.4%	1 073 572	73.0%	315 107	71.9%	14.1%
Exchange Revenue													
Service charges - Electricity	548 139	548 139	131 764	24.0%	96 693	17.6%	152 418	27.8%	380 875	69.5%	105 985	60.3%	43.8%
Service charges - Water	204 038	204 038	40 658	19.9%	38 735	19.0%	41 564	20.4%	120 957	59.3%	45 551	66.4%	(8.8%)
Service charges - Waste Water Management	73 321	75 216	18 689	25.5%	18 545	25.3%	18 455	24.5%	55 689	74.0%	18 285	77.7%	9%
Service charges - Waste Management	50 701	50 701	13 114	25.9%	13 009	25.7%	12 936	25.5%	39 059	77.0%	12 777	79.3%	1.2%
Sale of Goods and Rendering of Services	8 764	8 675	1 056	12.0%	1 179	13.5%	1 688	19.5%	3 924	45.2%	1 294	39.7%	30.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	78 687	83 128	24 148	30.7%	23 785	30.2%	24 918	30.0%	72 851	87.6%	25 618	83.4%	(2.7%)
Interest earned from Current and Non Current Assets	63	63	-	-	-	-	-	-	-	-	-	-	-
Dividends	4 744	4 744	845	17.8%	1 489	31.4%	588	12.4%	2 923	61.6%	984	72.2%	(40.2%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 256	9 883	1 623	17.5%	2 372	25.6%	1 432	14.5%	5 427	54.9%	1 470	54.4%	(2.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14 960	9 353	(330)	(2.2%)	(1 235)	(8.3%)	(987)	(10.6%)	(2 552)	(27.3%)	(497)	28.9%	98.9%
Non-Exchange Revenue													
Property rates	94 806	98 716	24 629	26.0%	24 698	26.1%	24 700	25.0%	74 027	75.0%	23 538	77.5%	4.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 784	5 603	139	2.4%	417	7.2%	243	4.3%	799	14.3%	394	18.3%	(38.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	328 582	363 896	130 294	39.7%	102 438	31.2%	78 599	21.6%	311 331	85.6%	76 831	90.7%	2.3%
Interest Receivables	8 373	9 755	2 491	29.8%	2 476	29.6%	2 598	26.6%	7 565	77.6%	2 655	91.4%	(2.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	(267)	(267)	233	(87.3%)	233	(87.4%)	233	(87.3%)	699	(262.0%)	222	(320.1%)	5.0%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 386 834	1 452 592	352 391	25.4%	241 472	17.4%	77 907	5.4%	671 770	46.2%	192 763	43.6%	(59.6%)
Employee related costs	449 410	524 882	114 725	25.5%	122 425	27.2%	110 728	21.1%	347 878	66.3%	105 193	75.5%	5.3%
Remuneration of councillors	29 484	28 381	5 398	18.3%	5 901	20.0%	6 149	21.7%	17 448	61.5%	5 400	60.5%	13.9%
Bulk purchases - electricity	428 185	325 349	57 318	13.4%	2 481	6%	2 433	.7%	62 233	19.1%	3 072	2.1%	(20.8%)
Inventory consumed	26 574	41 146	4 662	17.5%	11 164	42.0%	10 028	24.4%	25 853	62.8%	7 604	79.9%	31.9%
Debt impairment	61 096	38 496	-	-	-	-	-	-	-	-	-	2%	-
Depreciation, Amortisation and Impairment	10 305	10 305	-	-	-	-	-	-	-	-	-	-	-
Interest/Dividends and Rent on Land	8 790	8 790	122 245	1390.7%	1 650	18.8%	(118 945)	(1 353.1%)	4 950	56.3%	1 650	56.9%	(7 308.8%)
Contracted services	197 383	271 169	25 113	12.7%	45 868	23.2%	39 033	14.4%	110 013	40.6%	33 215	47.4%	17.5%
Transfers and subsidies	1 095	1 095	5	.5%	-	-	30	2.8%	35	3.2%	2	5.3%	1 634.3%
Irrecoverable debts written off	3 966	10 002	2 325	58.6%	2 306	58.1%	1 826	18.3%	6 457	64.6%	1 053	75.0%	73.4%
Operational Cost and Other Cost	170 482	192 907	20 606	12.1%	49 677	29.1%	26 577	13.8%	96 859	50.2%	35 575	59.9%	(25.3%)
Disposal of Fixed and Intangible Assets	63	63	-	-	-	-	48	76.4%	48	76.4%	-	-	(100.0%)
Other Losses	-	6	(6)	-	-	-	-	-	(6)	(100.0%)	-	-	-
Surplus/(Deficit)	43 117	19 051	36 961	-	83 363	-	281 477	-	401 802	-	122 344	-	-
Transfers and subsidies - capital (monetary allocations)	66 532	66 532	-	-	181	.3%	8 099	12.2%	8 280	12.4%	4 473	48.4%	81.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	109 649	85 583	36 961	-	83 544	-	289 576	-	410 082	-	126 817	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	109 649	85 583	36 961	-	83 544	-	289 576	-	410 082	-	126 817	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	109 649	85 583	36 961	-	83 544	-	289 576	-	410 082	-	126 817	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	109 649	85 583	36 961	-	83 544	-	289 576	-	410 082	-	126 817	-	-

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance	95 021	85 879	12 212	12.9%	10 611	11.2%	3 972	4.6%	26 795	31.2%	2 036	36.3%	95.1%	
National Government	66 532	54 344	25	-	4 096	6.2%	2 342	4.3%	6 463	11.9%	1 780	56.8%	31.5%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	66 532	54 344	25	-	4 096	6.2%	2 342	4.3%	6 463	11.9%	1 780	56.8%	31.5%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	28 489	31 535	12 186	42.8%	6 516	22.9%	1 630	5.2%	20 332	64.5%	255	10.8%	539.0%	
Capital Expenditure Functional	95 021	85 879	12 212	12.9%	10 611	11.2%	3 972	4.6%	26 795	31.2%	2 036	36.3%	95.1%	
Municipal governance and administration	2 981	3 560	57	1.9%	172	5.8%	1 310	36.8%	1 539	43.2%	213	30.1%	514.7%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	2 981	3 560	57	1.9%	172	5.8%	1 310	36.8%	1 539	43.2%	213	37.8%	514.7%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	29 350	29 077	11 013	37.5%	6 352	21.6%	(1 625)	(5.6%)	15 740	54.1%	104	2.4%	(1 664.5%)	
Community and Social Services	550	500	27	5.0%	-	-	11	2.1%	38	7.5%	-	-	(100.0%)	
Sport And Recreation	5 853	5 789	1	-	1 063	18.4%	1 064	18.4%	1 064	18.4%	45	8.0%	2 245.1%	
Public Safety	22 947	22 537	10 984	47.9%	6 352	27.7%	(2 698)	(12.0%)	14 638	64.9%	58	1.3%	(4 712.6%)	
Housing	-	250	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	42 144	16 270	1 133	2.7%	-	-	2 899	17.8%	4 031	24.8%	1 045	57.3%	177.3%	
Planning and Development	-	516	-	-	-	-	-	-	-	-	10	99.4%	(100.0%)	
Road Transport	42 064	15 674	1 133	2.7%	-	-	2 873	18.3%	4 005	25.6%	1 035	57.4%	177.6%	
Environmental Protection	80	80	-	-	-	-	26	32.4%	26	32.4%	-	-	(100.0%)	
Trading Services	20 546	36 932	10	-	4 087	19.9%	1 388	3.8%	5 485	14.9%	673	36.9%	106.1%	
Energy sources	250	250	-	-	-	-	-	-	-	-	1	3.1%	(100.0%)	
Water Management	18 524	20 617	10	.1%	32	2%	115	.6%	156	.8%	639	66.4%	(82.1%)	
Waste Water Management	1 773	15 947	-	-	4 056	228.8%	1 273	8.0%	5 329	33.4%	1 575	15.2%	(19.2%)	
Waste Management	-	119	-	-	-	-	-	-	-	-	(1 542)	8.1%	(100.0%)	
Other	-	40	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 258 084	1 258 084	302 473	24.0%	130 201	10.3%	126 916	10.1%	559 590	44.5%	216 315	104.0%	(41.3%)
Property rates	120 179	120 179	16 257	13.5%	25 578	21.3%	18 766	15.6%	60 601	50.4%	13 003	38.2%	44.3%

Service charges	864 329	864 329	167 974	19.4%	139 757	16.2%	209 207	24.2%	516 937	59.8%	151 204	48.3%	38.4%
Other revenue	(134 111)	(134 111)	(39 495)	29.4%	(165 049)	123.1%	(207 809)	155.0%	(412 353)	307.5%	(36 025)	(20.0%)	476.8%
Transfers and Subsidies - Operational	334 714	334 714	149 273	44.6%	116 016	34.7%	84 277	25.2%	349 565	104.4%	75 421	89.3%	11.7%
Transfers and Subsidies - Capital	68 228	68 228	4 595	6.7%	9 419	13.8%	18 811	27.6%	32 825	48.1%	9 813	103.9%	91.7%
Interest	-	-	3 024	-	2 992	-	3 076	-	9 092	-	1 915	-	60.6%
Dividends	4 744	4 744	845	17.8%	1 489	31.4%	588	12.4%	2 923	61.6%	984	189.0%	(40.2%)
Payments	(1 637 348)	(1 637 348)	(387 190)	23.8%	(289 186)	17.7%	(251 006)	15.3%	(927 383)	56.6%	(203 995)	58.7%	23.0%
Suppliers and employees	(1 637 348)	(1 637 348)	(387 190)	23.6%	(289 186)	17.7%	(251 006)	15.3%	(927 383)	56.6%	(203 995)	58.7%	23.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(379 265)	(379 265)	(84 717)	22.3%	(158 985)	41.9%	(124 090)	32.7%	(367 732)	97.0%	12 319	(.9%)	(1 107.3%)
Cash Flow from Investing Activities													
Receipts	8 493	8 493	(21)	(.2%)	(122)	(1.4%)	(10)	(.1%)	(153)	(1.8%)	-	-	(100.0%)
Proceeds on disposal of PPE	8 493	8 493	(21)	(.2%)	(122)	(1.4%)	(10)	(.1%)	(153)	(1.8%)	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(95 021)	(95 021)	(12 212)	12.9%	(10 611)	11.2%	(3 972)	4.2%	(26 795)	28.2%	(2 036)	42.8%	95.1%
Capital assets	(95 021)	(95 021)	(12 212)	12.9%	(10 611)	11.2%	(3 972)	4.2%	(26 795)	28.2%	(2 036)	42.8%	95.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(86 529)	(86 529)	(12 233)	14.1%	(10 733)	12.4%	(3 982)	4.8%	(26 948)	31.1%	(2 036)	42.8%	95.6%
Cash Flow from Financing Activities													
Receipts	-	-	656	-	149	-	148	-	953	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	656	-	149	-	148	-	953	-	-	-	(100.0%)
Payments	(2 121)	(2 121)	(1 268)	59.7%	(1 051)	49.6%	(1 053)	49.6%	(3 372)	158.9%	(778)	115.4%	35.3%
Repayment of borrowing	(2 121)	(2 121)	(1 268)	59.7%	(1 051)	49.6%	(1 053)	49.6%	(3 372)	158.9%	(778)	115.4%	35.3%
Net Cash from/(used) Financing Activities	(2 121)	(2 121)	(612)	28.8%	(903)	42.5%	(904)	42.6%	(2 419)	114.0%	(778)	115.4%	16.2%
Net Increase/(Decrease) in cash held	(467 915)	(467 915)	(97 561)	20.9%	(170 621)	36.5%	(128 977)	27.6%	(397 159)	84.9%	9 506	4.9%	(1 456.9%)
Cash/cash equivalents at the year begin:	(24 764)	(24 764)	6 643	(26.8%)	(120 719)	487.5%	(291 340)	1 176.5%	6 643	(26.8%)	(57 717)	(189.7%)	404.8%
Cash/cash equivalents at the year end:	(492 678)	(492 678)	(120 719)	24.5%	(291 340)	59.1%	(420 317)	85.3%	(420 317)	85.3%	(48 211)	6.0%	771.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	35 968	4.3%	15 381	1.9%	15 727	1.9%	762 015	91.9%	829 092	40.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 442	19.8%	13 322	6.4%	9 198	4.4%	145 446	69.5%	209 408	10.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 282	8.7%	3 235	3.0%	3 048	2.9%	91 246	85.4%	106 911	5.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 813	4.7%	5 023	2.0%	4 762	1.9%	227 228	91.3%	248 826	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 113	4.6%	3 464	1.9%	3 299	1.9%	163 255	91.6%	178 132	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	17 957	4.4%	8 828	2.1%	8 646	2.1%	376 436	91.4%	411 868	20.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	854	1.2%	283	.4%	520	.7%	69 705	97.7%	71 361	3.5%	-	-	-	-
Total By Income Source	125 429	6.1%	49 536	2.4%	45 201	2.2%	1 835 331	89.3%	2 055 497	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 565	12.6%	8 101	5.8%	8 106	5.8%	106 143	75.9%	139 915	6.8%	-	-	-	-
Commercial	41 952	17.4%	13 563	5.6%	8 474	3.5%	178 000	73.5%	242 029	11.8%	-	-	-	-
Households	65 209	4.0%	27 671	1.7%	28 205	1.7%	1 500 479	92.5%	1 621 565	78.9%	-	-	-	-
Other	662	1.3%	200	.4%	416	.8%	50 709	97.5%	51 987	2.5%	-	-	-	-
Total By Customer Group	125 429	6.1%	49 536	2.4%	45 201	2.2%	1 835 331	89.3%	2 055 497	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	59 782	2.6%	115 861	5.0%	55 967	2.4%	2 078 988	90.0%	2 308 598	98.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 861	56.8%	2 479	17.9%	765	5.5%	2 743	19.8%	13 848	.6%
Auditor-General	11	1.1%	95	9.5%	260	26.1%	630	63.3%	996	-
Other	899	3.4%	899	3.4%	975	3.7%	23 589	89.5%	26 362	1.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	68 553	2.9%	119 334	5.1%	57 967	2.5%	2 103 950	89.5%	2 349 804	100.0%

Contact Details

Municipal Manager	Mrs Porfiria Tshabalala	056 216 9377
Chief Financial Officer	Mrs Irene Mokheeng	056 216 9141

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 975 771	1 116 226	293 735	14.9%	243 435	12.3%	218 153	19.5%	755 323	67.7%	221 384	70.1%	(1.5%)
Exchange Revenue													
Service charges - Electricity	424 305	424 305	75 507	17.8%	66 134	15.6%	62 903	14.8%	204 544	48.2%	67 791	76.4%	(7.2%)
Service charges - Water	68 991	68 991	16 501	23.9%	12 040	17.5%	16 305	23.6%	44 847	65.0%	11 687	61.3%	39.5%
Service charges - Waste Water Management	56 038	59 894	15 176	27.1%	14 181	25.3%	11 639	19.4%	40 996	68.4%	15 521	72.6%	(25.0%)
Service charges - Waste Management	28 511	41 635	10 721	37.6%	10 150	35.6%	10 411	25.0%	31 282	75.1%	11 757	74.0%	(11.4%)
Sale of Goods and Rendering of Services	2 127	3 360	731	34.4%	602	28.3%	644	19.2%	1 977	58.9%	326	65.6%	97.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	55 807	74 577	21 034	37.7%	14 547	26.1%	10 936	14.7%	46 517	62.4%	24 728	72.6%	(55.8%)
Interest earned from Current and Non Current Assets	7 159	3 339	867	12.1%	405	5.7%	334	10.0%	1 606	48.1%	1 282	74.2%	(73.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	382	444	90	23.5%	99	26.0%	96	21.7%	286	64.4%	85	73.0%	14.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	98	11 276	62	63.7%	49	49.7%	245	2.2%	356	3.2%	112	5%	119.6%
Non-Exchange Revenue													
Property rates	887 483	125 215	30 059	3.4%	28 051	3.2%	29 373	23.5%	87 483	69.9%	29 964	66.9%	(2.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	148 590	6 557	414	.3%	293	2%	921	14.0%	1 627	24.8%	123	71.5%	648.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	296 280	296 633	122 572	41.4%	96 884	32.7%	74 346	25.1%	293 801	99.0%	58 010	79.9%	28.2%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 386 503	1 733 033	345 875	24.9%	298 317	21.5%	347 227	20.0%	991 419	57.2%	250 288	63.3%	38.7%
Employee related costs	342 212	368 155	87 437	25.6%	86 597	25.3%	96 293	26.2%	270 327	73.4%	82 933	74.1%	16.1%
Remuneration of councillors	20 295	20 295	4 479	22.1%	4 478	22.1%	4 981	24.5%	13 938	68.7%	4 476	71.6%	11.3%
Bulk purchases - electricity	465 959	412 000	144 963	31.1%	71 545	15.4%	129 775	31.5%	346 284	84.0%	77 822	87.8%	66.8%
Inventory consumed	152 787	213 867	35 898	23.5%	43 771	28.6%	31 077	14.5%	110 745	51.8%	26 866	69.2%	15.7%
Debt impairment	103 707	211 768	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	53 774	88 190	4 315	8.0%	15 942	29.6%	24 571	27.9%	44 828	50.8%	12 603	59.7%	95.0%
Interest/Dividends and Rent on Land	69 648	126 762	28 399	40.8%	24 472	35.1%	1 201	.9%	54 072	42.7%	22 045	44.0%	(94.6%)
Contracted services	60 854	133 647	20 321	33.4%	18 350	30.2%	32 107	24.0%	70 778	53.0%	6 844	69.8%	369.2%
Transfers and subsidies	180	180	45	25.0%	43	23.9%	45	25.0%	133	73.9%	45	75.0%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	117 089	158 168	20 018	17.1%	33 118	28.3%	27 177	17.2%	80 314	50.8%	16 654	54.6%	63.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	589 267	(616 807)	(52 140)		(54 882)		(129 074)		(236 096)		(28 904)		
Transfers and subsidies - capital (monetary allocations)	122 907	122 907	11 619	9.5%	44 521	36.2%	22 719	18.5%	78 858	64.2%	26 379	67.4%	(13.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	712 175	(493 900)	(40 521)		(10 361)		(106 356)		(157 238)		(2 525)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	712 175	(493 900)	(40 521)		(10 361)		(106 356)		(157 238)		(2 525)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	712 175	(493 900)	(40 521)		(10 361)		(106 356)		(157 238)		(2 525)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	712 175	(493 900)	(40 521)		(10 361)		(106 356)		(157 238)		(2 525)		

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	171 207	202 007	15 748	9.2%	42 813	25.0%	39 083	19.3%	97 644	48.3%	25 690	57.0%	52.1%
National Government	122 907	122 907	13 215	10.8%	37 273	30.3%	27 502	22.4%	77 990	63.5%	23 905	58.7%	15.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	122 907	122 907	13 215	10.8%	37 273	30.3%	27 502	22.4%	77 990	63.5%	23 905	56.6%	15.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	48 300	79 100	2 533	5.2%	5 539	11.5%	11 582	14.6%	19 655	24.8%	1 785	62.3%	548.8%
Capital Expenditure Functional	171 207	202 007	15 748	9.2%	42 813	25.0%	39 083	19.3%	97 644	48.3%	25 690	57.0%	52.1%
Municipal governance and administration	6 000	16 941	991	16.5%	512	8.5%	3 785	22.3%	5 288	31.2%	-	-	(100.0%)
Executive and Council	2 000	7 095	-	-	95	4.7%	-	-	95	1.3%	-	-	-
Finance and administration	4 000	9 846	991	24.8%	417	10.4%	3 785	38.4%	5 193	52.7%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 061	23 955	4 350	33.3%	-	-	2 009	8.4%	6 359	26.5%	1 860	43.0%	8.0%
Community and Social Services	13 061	23 955	4 350	33.3%	-	-	2 009	8.4%	6 359	26.5%	1 860	43.0%	8.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 893	13 341	725	1.9%	1 675	4.4%	2 777	20.8%	5 178	38.8%	4 088	62.7%	(32.1%)
Planning and Development	24 400	9 190	222	.9%	1 009	4.1%	2 777	30.2%	4 008	43.6%	-	-	(100.0%)
Road Transport	13 493	4 151	503	3.7%	667	4.9%	-	-	1 170	28.2%	4 088	62.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	114 253	147 770	9 682	8.5%	40 626	35.6%	30 512	20.6%	80 820	54.7%	19 742	57.6%	54.6%
Energy sources	17 635	32 748	1 481	8.4%	8 277	46.9%	7 715	23.6%	17 473	53.4%	7 498	59.3%	2.9%
Water Management	78 742	83 108	7 744	9.8%	28 900	36.7%	18 531	22.3%	55 175	66.4%	9 222	61.5%	100.9%
Waste Water Management	17 876	15 214	457	2.6%	3 450	19.3%	4 266	28.0%	8 172	53.7%	3 022	36.7%	41.2%
Waste Management	-	16 700	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 949 287	1 021 297	271 288	13.9%	218 303	11.2%	263 235	25.8%	752 826	73.7%	258 621	81.9%	1.8%
Property rates	887 483	64 900	15 124	1.7%	15 533	1.8%	19 272	29.7%	49 930	76.9%	16 348	88.8%	17.9%

Service charges	577 845	465 468	46 447	8.0%	49 681	8.6%	68 207	14.7%	164 336	35.3%	49 836	56.3%	36.9%
Other revenue	-	6 971	43 128	-	36 935	-	57 432	823.9%	137 494	1 972.5%	88 740	148.9%	(35.3%)
Transfers and Subsidies - Operational	296 280	296 280	123 977	41.8%	97 420	32.9%	72 970	24.6%	294 367	99.4%	58 329	80.4%	25.1%
Transfers and Subsidies - Capital	122 907	122 907	40 606	33.0%	16 312	13.3%	43 285	35.2%	100 203	81.5%	44 350	85.1%	(2.4%)
Interest	64 772	64 772	2 006	3.1%	2 421	3.7%	2 069	3.2%	6 496	10.0%	1 017	79.0%	103.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 231 593)	(1 505 334)	(295 698)	24.0%	(271 915)	22.1%	(272 049)	18.1%	(839 662)	55.8%	(306 825)	113.2%	(11.3%)
Suppliers and employees	(1 161 945)	(1 435 686)	(295 698)	25.4%	(271 915)	23.4%	(272 049)	18.9%	(839 662)	58.5%	(306 825)	126.3%	(11.3%)
Finance charges	(69 648)	(69 648)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	717 694	(484 036)	(24 410)	(3.4%)	(53 613)	(7.5%)	(8 814)	1.8%	(86 836)	17.9%	(48 204)	(56.6%)	(81.7%)
Cash Flow from Investing Activities													
Receipts	-	11 179	47	-	32	-	228	2.0%	307	2.7%	-	-	(100.0%)
Proceeds on disposal of PPE	-	11 179	47	-	32	-	228	2.0%	307	2.7%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(196 889)	(227 689)	(15 748)	8.0%	(42 813)	21.7%	(39 083)	17.2%	(97 644)	42.9%	(25 690)	57.0%	52.1%
Capital assets	(196 889)	(227 689)	(15 748)	8.0%	(42 813)	21.7%	(39 083)	17.2%	(97 644)	42.9%	(25 690)	57.0%	52.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(196 889)	(216 510)	(15 702)	8.0%	(42 781)	21.7%	(38 855)	17.9%	(97 338)	45.0%	(25 690)	57.0%	51.2%
Cash Flow from Financing Activities													
Receipts	229	229	(3)	(1.4%)	(55)	(24.2%)	-	-	(59)	(25.6%)	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	229	229	(3)	(1.4%)	(55)	(24.2%)	-	-	(59)	(25.6%)	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	229	229	(3)	(1.4%)	(55)	(24.2%)	-	-	(59)	(25.6%)	-	-	-
Net Increase/(Decrease) in cash held	521 035	(700 317)	(40 115)	(7.7%)	(96 449)	(18.5%)	(47 669)	6.8%	(184 232)	26.3%	(73 894)	(3 543.8%)	(35.5%)
Cash/cash equivalents at the year begin:	5 740	5 740	6 046	105.3%	(34 047)	(593.2%)	(130 493)	(2 273.4%)	6 046	105.3%	(32 167)	2 090.0%	305.7%
Cash/cash equivalents at the year end:	526 775	(694 577)	(34 047)	(6.5%)	(130 494)	(24.8%)	(178 161)	25.7%	(178 161)	25.7%	(106 057)	(1 363.2%)	68.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 924	5.2%	11 772	6.8%	5 734	3.3%	146 660	84.7%	173 090	14.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 554	8.3%	7 986	4.6%	7 007	4.0%	145 674	83.1%	175 221	14.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 989	3.2%	6 138	2.2%	5 729	2.0%	259 280	92.6%	280 137	22.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 503	3.2%	4 776	2.8%	4 614	2.7%	155 410	81.3%	171 303	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 883	3.5%	3 303	3.0%	3 112	2.8%	100 246	90.7%	110 543	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 241	2.0%	5 808	1.9%	5 555	1.8%	290 624	94.3%	308 228	25.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	1.9%	171	7.8%	39	1.8%	1 942	88.5%	2 195	2%	-	-	-	-
Total By Income Source	48 136	3.9%	39 954	3.3%	31 790	2.6%	1 100 836	90.2%	1 220 716	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 297	2.2%	6 745	2.8%	5 241	2.2%	225 163	92.9%	242 446	19.9%	-	-	-	-
Commercial	19 316	5.6%	11 702	3.4%	9 616	2.8%	306 976	88.3%	347 610	28.5%	-	-	-	-
Households	23 514	3.7%	21 498	3.4%	16 924	2.7%	568 413	90.2%	630 349	51.6%	-	-	-	-
Other	9	3.0%	9	2.9%	9	2.7%	284	91.3%	311	-	-	-	-	-
Total By Customer Group	48 136	3.9%	39 954	3.3%	31 790	2.6%	1 100 836	90.2%	1 220 716	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	42 713	1.4%	46 947	1.6%	43 615	1.4%	2 877 577	95.6%	3 010 852	92.3%
Bulk Water	4 967	2.5%	4 724	2.4%	4 265	2.1%	185 554	93.0%	199 511	6.1%
PAYE deductions	5 006	100.0%	-	-	-	-	-	-	5 006	2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	3 875	100.0%	-	-	-	-	-	-	3 875	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 728	54.8%	1 369	3.5%	1 641	4.1%	14 900	37.6%	39 638	1.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	3 132	100.0%	-	-	-	-	-	-	3 132	.1%
Total	81 420	2.5%	53 040	1.6%	49 521	1.5%	3 078 032	94.4%	3 262 014	100.0%

Contact Details

Municipal Manager	Mr Futhuli Mthamaha	056 816 2700
Chief Financial Officer	Mr Serame Phetlane	063 665 5053

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 114 475	2 111 335	527 592	25.0%	488 227	23.1%	445 290	21.1%	1 461 109	69.2%	532 962	71.5%	(16.4%)
Exchange Revenue													
Service charges - Electricity	619 729	622 834	124 762	20.1%	98 430	15.9%	101 062	16.2%	324 254	52.1%	100 860	49.9%	2%
Service charges - Water	629 637	629 837	127 193	20.2%	148 553	23.6%	121 903	19.4%	397 649	63.1%	128 464	73.1%	(51.1%)
Service charges - Waste Water Management	79 186	79 186	19 105	24.1%	25 300	32.0%	21 311	26.9%	65 716	83.0%	18 326	53.9%	16.3%
Service charges - Waste Management	47 781	47 781	15 229	31.9%	14 968	31.3%	14 806	31.0%	45 002	94.2%	14 303	94.4%	3.5%
Sale of Goods and Rendering of Services	27 292	15 944	742	2.7%	550	2.0%	1 210	7.6%	2 502	15.7%	(429)	7.9%	(382.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	141 745	141 745	34 442	24.3%	34 801	24.6%	34 672	24.5%	103 915	73.3%	33 922	80.0%	2.2%
Interest earned from Current and Non Current Assets	-	3 000	-	-	1 421	-	1 816	60.5%	3 237	107.9%	781	177.7%	132.3%
Dividends	104	104	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 256	7 256	1 793	24.7%	1 705	23.5%	1 640	22.6%	5 137	70.8%	1 939	76.0%	(15.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	317	317	26	8.3%	20	6.2%	18	5.8%	65	20.3%	30	25.5%	(38.2%)
Non-Exchange Revenue													
Property rates	223 924	223 924	62 729	28.0%	58 630	26.2%	58 070	25.9%	179 429	80.1%	56 243	80.8%	3.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 293	1 063	272	21.1%	252	19.4%	544	51.2%	1 068	100.4%	211	38.1%	157.5%
Licences or permits	292	292	12	4.2%	4	1.3%	19	6.4%	34	11.8%	189	71.3%	(90.2%)
Transfer and subsidies - Operational	320 294	322 627	134 639	42.0%	96 756	30.2%	81 350	25.2%	312 745	96.9%	171 488	98.1%	(52.6%)
Interest Receivables	10 264	10 264	6 031	58.8%	6 226	60.7%	6 229	60.7%	18 486	180.1%	6 078	183.5%	2.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 161	5 161	616	11.9%	614	11.9%	612	11.9%	1 842	35.7%	556	36.5%	10.1%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	28	-	28	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 931 935	1 917 642	372 970	19.3%	512 058	26.5%	497 982	26.0%	1 383 009	72.1%	396 109	67.8%	25.7%
Employee related costs	451 783	450 753	110 666	24.5%	113 485	25.1%	117 358	26.0%	341 508	75.8%	112 863	74.3%	4.0%
Remuneration of councillors	21 281	21 281	5 751	27.0%	5 505	25.9%	6 307	29.6%	17 564	82.5%	5 727	74.3%	10.1%
Bulk purchases - electricity	489 626	489 626	107 734	22.0%	106 537	21.8%	132 226	27.0%	346 497	70.8%	92 384	67.1%	43.1%
Inventory consumed	225 523	221 669	49 498	21.9%	152 115	67.5%	65 028	29.3%	266 641	120.3%	49 159	67.3%	32.3%
Debt impairment	292 611	292 611	73 153	25.0%	73 153	25.0%	73 153	25.0%	219 458	75.0%	74 832	75.0%	(2.2%)
Depreciation, Amortisation and Impairment	88 313	88 313	-	-	-	-	49 314	55.8%	49 314	55.8%	15 552	54.6%	217.1%
Interest/Dividends and Rent on Land	17 756	3 926	-	-	-	-	-	-	-	-	-	-	-
Contracted services	246 658	240 205	11 927	4.8%	31 427	12.7%	35 982	15.0%	79 337	33.0%	26 081	52.5%	38.0%
Transfers and subsidies	898	908	-	-	12	1.3%	397	43.7%	409	45.0%	63	16.9%	526.9%
Irrecoverable debts written off	8 866	8 866	128	1.4%	603	6.8%	972	11.0%	1 703	19.2%	208	2.4%	367.7%
Operational Cost and Other Cost	87 621	98 485	14 114	16.1%	29 221	33.3%	17 220	17.5%	60 554	61.5%	19 241	60.7%	(10.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	1 000	-	-	-	-	24	2.4%	24	2.4%	-	-	(100.0%)
Surplus/(Deficit)	182 540	193 693	154 622		(23 831)		(52 691)		78 100		136 853		
Transfers and subsidies - capital (monetary allocations)	82 456	104 500	1 215	1.5%	3 059	3.7%	48 028	46.0%	52 302	50.1%	(21 085)	41.5%	(327.8%)
Transfers and subsidies - capital (in-kind)	-	18 000	-	-	-	-	189	1.0%	189	1.0%	7 016	53.8%	(97.3%)
Surplus/(Deficit) after capital transfers and contributions	264 997	316 193	155 836		(20 771)		(4 474)		130 591		122 784		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	264 997	316 193	155 836		(20 771)		(4 474)		130 591		122 784		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	264 997	316 193	155 836		(20 771)		(4 474)		130 591		122 784		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	264 997	316 193	155 836		(20 771)		(4 474)		130 591		122 784		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	160 736	152 432	16 053	10.0%	27 932	17.4%	6 580	4.3%	50 565	33.2%	(7 537)	26.9%	(187.3%)
National Government	94 446	129 326	16 011	17.0%	26 222	27.8%	3 009	2.3%	45 241	35.0%	(13 281)	26.3%	(122.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	94 446	129 326	16 011	17.0%	26 222	27.8%	3 009	2.3%	45 241	35.0%	(13 281)	26.3%	(122.7%)
Borrowing	20 638	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 651	23 106	42	.1%	1 711	3.7%	3 571	15.5%	5 324	23.0%	5 744	28.1%	(37.8%)
Capital Expenditure Functional	163 207	154 903	16 053	9.8%	27 932	17.1%	6 768	4.4%	50 754	32.8%	2 829	33.2%	139.3%
Municipal governance and administration	28 288	4 450	42	.2%	(18)	(.1%)	1 822	41.0%	1 847	41.5%	484	13.8%	276.6%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	28 288	4 450	42	.2%	(18)	(.1%)	1 822	41.0%	1 847	41.5%	484	15.9%	276.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 747	5 776	-	-	-	-	1 693	29.3%	1 693	29.3%	297	31.4%	470.3%
Community and Social Services	300	599	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 087	4 817	-	-	-	-	1 693	35.1%	1 693	35.1%	297	6.2%	470.3%
Public Safety	1 360	360	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 928	23 761	2 167	9.9%	4 825	22.0%	2 293	9.7%	9 284	39.1%	4 336	48.0%	(47.1%)
Planning and Development	20	20	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 908	23 741	2 167	9.9%	4 825	22.0%	2 293	9.7%	9 284	39.1%	4 336	48.0%	(47.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	107 244	120 915	13 844	12.9%	23 126	21.6%	960	.8%	37 929	31.4%	(2 288)	30.1%	(142.0%)
Energy sources	17 900	13 700	4 414	24.7%	(525)	(2.9%)	1 992	14.5%	5 880	42.9%	(2 958)	15.9%	(167.3%)
Water Management	29 519	30 012	5 138	17.4%	9 135	30.9%	390	1.3%	14 663	48.9%	10 633	112.2%	(96.3%)
Waste Water Management	51 950	77 203	4 292	8.3%	14 516	27.9%	(1 422)	(1.8%)	17 386	22.5%	(9 962)	24.1%	(85.7%)
Waste Management	7 875	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 000	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26									2024/25		Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Cash Flow from Operating Activities													
Receipts	1 849 000	1 849 000	480 036	26.0%	596 250	32.2%	643 986	34.8%	1 720 273	93.0%	552 084	-	16.6%
Property rates	174 970	174 970	39 141	22.4%	39 334	22.5%	41 254	23.6%	119 729	68.4%	38 751	-	6.5%

Service charges	993 400	993 400	181 107	18.2%	184 124	18.5%	183 649	18.5%	548 881	55.3%	162 808	-	12.8%
Other revenue	273 132	273 132	109 864	40.2%	246 455	90.2%	293 358	107.4%	649 677	237.9%	140 514	-	108.8%
Transfers and Subsidies - Operational	321 127	321 127	136 463	42.5%	117 337	36.5%	98 155	30.6%	351 955	109.6%	196 589	-	(50.1%)
Transfers and Subsidies - Capital	72 110	72 110	13 461	18.7%	9 000	12.5%	27 007	37.5%	49 468	68.6%	13 093	-	106.3%
Interest	14 156	14 156	-	-	-	-	563	4.0%	563	4.0%	329	-	71.3%
Dividends	104	104	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 505 198)	(1 526 479)	(299 370)	19.9%	(329 240)	21.9%	(463 943)	30.4%	(1 092 553)	71.6%	(264 831)	-	75.2%
Suppliers and employees	(1 501 014)	(1 522 295)	(299 370)	19.9%	(329 240)	21.9%	(463 943)	30.5%	(1 092 553)	71.8%	(264 831)	-	75.2%
Finance charges	(4 184)	(4 184)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	343 802	322 521	180 666	52.5%	267 010	77.7%	180 044	55.8%	627 719	194.6%	287 254	-	(37.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(172 315)	(172 315)	(16 053)	9.3%	(24 037)	13.9%	(10 664)	6.2%	(50 754)	29.5%	(6 284)	-	69.7%
Capital assets	(172 315)	(172 315)	(16 053)	9.3%	(24 037)	13.9%	(10 664)	6.2%	(50 754)	29.5%	(6 284)	-	69.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(172 315)	(172 315)	(16 053)	9.3%	(24 037)	13.9%	(10 664)	6.2%	(50 754)	29.5%	(6 284)	-	69.7%
Cash Flow from Financing Activities													
Receipts	314	314	518	165.1%	13	4.1%	186	59.1%	716	228.2%	277	-	(33.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	314	314	518	165.1%	13	4.1%	186	59.1%	716	228.2%	277	-	(33.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	314	314	518	165.1%	13	4.1%	186	59.1%	716	228.2%	277	-	(33.0%)
Net Increase/(Decrease) in cash held	171 801	150 520	165 130	96.1%	242 985	141.4%	169 566	112.7%	577 682	383.8%	281 247	-	(39.7%)
Cash/cash equivalents at the year begin:	135 508	135 508	82 888	61.2%	248 019	183.0%	365 411	269.7%	82 888	61.2%	99 392	55.5%	267.6%
Cash/cash equivalents at the year end:	307 309	286 028	248 019	80.7%	491 004	159.8%	660 570	230.9%	660 570	230.9%	380 639	284.1%	73.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	62 820	2.5%	38 213	1.5%	44 175	1.8%	2 338 418	94.2%	2 483 626	57.9%	5 993	.2%	96 879	3.9%
Trade and Other Receivables from Exchange Transactions - Electricity	18 367	7.2%	9 080	3.5%	6 472	2.5%	222 952	86.8%	256 872	6.0%	3 290	1.3%	44 153	17.2%
Receivables from Non-exchange Transactions - Property Rates	17 631	5.4%	8 793	2.7%	7 113	2.2%	290 770	89.7%	324 307	7.6%	12 245	3.8%	73 302	22.6%
Receivables from Exchange Transactions - Waste Water Management	8 102	5.9%	3 166	2.3%	2 547	1.9%	123 237	89.9%	137 053	3.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 094	2.4%	3 854	1.8%	3 513	1.7%	198 297	94.1%	210 757	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 883	2.0%	13 734	2.0%	13 588	2.0%	655 136	94.1%	696 342	16.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 790	1.0%	1 955	1.1%	1 708	.9%	175 531	97.0%	180 994	4.2%	-	-	-	-
Total By Income Source	127 687	3.0%	78 806	1.8%	79 117	1.8%	4 004 341	93.3%	4 289 951	100.0%	21 528	.5%	214 333	5.0%
Debtors Age Analysis By Customer Group														
Organs of State	6 612	3.7%	5 562	3.1%	6 031	3.4%	161 417	89.9%	179 622	4.2%	-	-	-	-
Commercial	47 508	15.1%	11 093	3.5%	6 884	2.2%	248 973	79.2%	314 459	7.3%	-	-	-	-
Households	73 566	1.9%	62 151	1.6%	66 201	1.7%	3 593 951	94.7%	3 795 870	88.5%	21 528	.6%	214 333	5.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	127 687	3.0%	78 806	1.8%	79 117	1.8%	4 004 341	93.3%	4 289 951	100.0%	21 528	.5%	214 333	5.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	786	1.3%	4 191	7.2%	1 015	1.7%	52 609	89.8%	58 601	34.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 012	6.4%	41 060	52.5%	8 856	11.3%	23 306	29.8%	78 234	46.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	32 225	100.0%	32 225	19.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 798	3.4%	45 251	26.8%	9 872	5.8%	108 140	64.0%	169 060	100.0%

Contact Details

Municipal Manager	Mr Fusi John Mlotloug	016 973 8313
Chief Financial Officer	Ms Fikile Mareka	016 973 8311

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	372 059	399 148	128 383	34.5%	104 171	28.0%	102 645	25.7%	335 198	84.0%	98 764	110.2%	3.9%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	1	227.9%	(100.0%)
Service charges - Water	44 113	58 815	14 550	33.0%	16 355	37.1%	15 399	26.2%	46 304	78.7%	11 209	83.0%	37.4%
Service charges - Waste Water Management	29 359	28 517	7 270	24.8%	7 503	25.6%	6 889	24.2%	21 662	76.0%	6 892	83.1%	-
Service charges - Waste Management	22 992	22 147	5 800	25.2%	5 939	25.8%	5 385	24.3%	17 124	77.3%	5 467	83.2%	(1.5%)
Sale of Goods and Rendering of Services	3 250	3 265	783	24.1%	823	25.3%	706	21.6%	2 312	70.8%	714	80.5%	(1.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	60 489	83 853	20 802	34.4%	21 125	34.9%	21 857	26.1%	63 783	76.1%	19 150	117.1%	14.1%
Interest earned from Current and Non Current Assets	53	313	135	253.8%	37	70.7%	148	47.4%	321	102.4%	(6)	34.5%	(2 661.8%)
Dividends	3 600	3 600	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 088	600	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 286	1 227	500	38.9%	114	8.8%	145	11.8%	758	61.8%	189	68.4%	(23.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 142	1 231	0	-	-	-	610	49.5%	610	49.5%	-	-	(100.0%)
Non-Exchange Revenue													
Property rates	32 795	32 724	16 714	51.0%	(169)	(.5%)	8 174	25.0%	24 719	75.5%	7 768	83.1%	5.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	163 937	150 966	58 878	35.9%	49 451	30.2%	40 266	26.7%	148 596	98.4%	44 608	129.5%	(9.7%)
Interest Receivables	5 953	11 891	2 952	49.6%	2 993	50.3%	3 065	25.8%	9 010	75.8%	2 772	-	10.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	341 198	463 102	33 495	9.8%	38 494	11.3%	34 066	7.4%	106 055	22.9%	39 402	40.8%	(13.5%)
Employee related costs	113 354	106 235	28 120	24.8%	29 019	25.6%	26 083	24.6%	83 222	78.3%	28 370	80.1%	(8.1%)
Remuneration of councillors	6 770	7 027	1 646	24.3%	1 637	24.2%	1 096	15.6%	4 379	62.3%	1 642	45.6%	(33.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	784	20.5%	(100.0%)
Inventory consumed	18 919	22 919	-	-	66	.3%	355	1.5%	420	1.8%	580	12.2%	(38.8%)
Debt impairment	65 815	65 815	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	34 996	34 996	-	-	-	-	-	-	-	-	-	-	25.0%
Interest,Dividends and Rent on Land	50 000	50 000	-	-	6	-	302	.6%	308	.6%	74	.2%	310.9%
Contracted services	24 565	29 388	1 350	5.5%	5 174	21.1%	1 758	6.0%	8 282	28.2%	3 942	21.5%	(55.4%)
Transfers and subsidies	1 983	1 913	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	126 444	983	-	1 292	-	1 706	1.3%	3 981	3.1%	1 083	32.9%	57.5%
Operational Cost and Other Cost	24 796	18 366	1 397	5.6%	1 300	5.2%	2 766	15.1%	5 463	29.7%	2 927	32.9%	(5.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 862	(63 953)	94 888		65 676		68 579		229 143		59 362		
Transfers and subsidies - capital (monetary allocations)	37 420	5 982	4 310	11.5%	(2 004)	(5.4%)	6 216	103.9%	8 523	142.5%	4 468	33.3%	39.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	68 282	(57 971)	99 198		63 672		74 795		237 666		63 831		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	68 282	(57 971)	99 198		63 672		74 795		237 666		63 831		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	68 282	(57 971)	99 198		63 672		74 795		237 666		63 831		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	68 282	(57 971)	99 198		63 672		74 795		237 666		63 831		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		39 244	7 382	1 291	3.3%	-	-	2 883	39.1%	4 174	56.5%	4 263	13.0%	(32.4%)
National Government		35 244	5 982	1 291	3.7%	-	-	2 883	48.2%	4 174	69.8%	3 103	11.5%	(7.1%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		35 244	5 982	1 291	3.7%	-	-	2 883	48.2%	4 174	69.8%	3 103	11.5%	(7.1%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		4 000	1 400	-	-	-	-	-	-	-	-	1 160	28.7%	(100.0%)
Capital Expenditure Functional		39 244	7 382	1 291	3.3%	-	-	2 883	39.1%	4 174	56.5%	4 263	13.0%	(32.4%)
Municipal governance and administration		4 267	1 400	-	-	-	-	-	-	-	-	1 160	38.5%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		4 267	1 400	-	-	-	-	-	-	-	-	1 160	38.5%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		3 551	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		3 551	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		31 426	5 982	1 291	4.1%	-	-	2 883	48.2%	4 174	69.8%	3 103	11.3%	(7.1%)
Energy sources		-	-	-	-	-	-	-	-	-	-	553	9.9%	(100.0%)
Water Management		29 992	5 982	1 291	4.3%	-	-	2 883	48.2%	4 174	69.8%	2 550	11.9%	13.1%
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		1 434	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	8 983	8 983	65 728	731.7%	52 936	589.3%	43 255	481.5%	161 920	1 802.5%	41 547	166.6%	4.1%
Property rates	-	-	2 750	-	2 857	-	2 554	-	8 161	-	2 863	51.9%	(10.8%)

Service charges	-	-	2 499	-	3 018	-	2 505	-	8 021	-	3 776	67.9%	(33.7%)
Other revenue	8 930	8 930	285	3.2%	(693)	(7.8%)	(7 618)	(85.3%)	(8 026)	(89.9%)	(7 289)	39.3%	4.5%
Transfers and Subsidies - Operational	-	-	61 736	-	44 248	-	37 940	-	143 924	-	40 884	131.4%	(7.2%)
Transfers and Subsidies - Capital	-	-	(2 138)	-	2 921	-	7 215	-	7 998	-	717	65.1%	906.3%
Interest	53	53	596	1 118.7%	586	1 098.6%	659	1 237.0%	1 841	3 454.2%	595	90 075.7%	10.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(262 202)	(262 202)	(80 905)	30.9%	(56 104)	21.4%	(63 543)	24.2%	(200 552)	76.5%	(53 483)	107.7%	18.8%
Suppliers and employees	(201 398)	(201 398)	(80 905)	40.2%	(56 104)	27.9%	(63 543)	31.6%	(200 552)	99.6%	(53 483)	107.7%	18.8%
Finance charges	(60 804)	(60 804)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Operating Activities	(253 219)	(253 219)	(15 177)	6.0%	(3 167)	1.3%	(20 288)	8.0%	(38 633)	15.3%	(11 936)	35.7%	70.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(1 291)	-	-	-	(2 883)	-	(4 174)	-	(4 263)	9.9%	(32.4%)
Capital assets	-	-	(1 291)	-	-	-	(2 883)	-	(4 174)	-	(4 263)	9.9%	(32.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Investing Activities	-	-	(1 291)	-	-	-	(2 883)	-	(4 174)	-	(4 263)	9.8%	(32.4%)
Cash Flow from Financing Activities													
Receipts	860	860	17	2.0%	27	3.2%	(3)	(.3%)	41	4.8%	37	944.1%	(107.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	860	860	17	2.0%	27	3.2%	(3)	(.3%)	41	4.8%	37	944.1%	(107.6%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Financing Activities	860	860	17	2.0%	27	3.2%	(3)	(.3%)	41	4.8%	37	944.1%	(107.6%)
Net Increase/(Decrease) in cash held	(252 359)	(252 359)	(16 451)	6.5%	(3 140)	1.2%	(23 174)	9.2%	(42 765)	16.9%	(16 161)	21.8%	43.4%
Cash/cash equivalents at the year begin:	1 583	1 583	(147 666)	(9 331.2%)	(166 466)	(10 519.2%)	(169 724)	(10 725.0%)	(147 666)	(9 331.2%)	(477 133)	(990.0%)	(64.4%)
Cash/cash equivalents at the year end:	(250 776)	(250 776)	(166 466)	66.4%	(169 724)	67.7%	(192 898)	76.9%	(192 898)	76.9%	(493 217)	252.3%	(60.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 231	2.9%	6 696	1.6%	5 396	1.3%	401 667	94.3%	425 990	27.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4	.1%	2	.1%	4	.1%	2 511	99.6%	2 520	2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(8 243)	(7.8%)	2 179	2.1%	1 998	1.9%	109 775	103.6%	105 709	6.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 961	1.8%	2 792	1.0%	2 774	1.0%	257 988	96.1%	268 525	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 925	2.1%	2 202	1.2%	2 166	1.2%	175 590	95.5%	183 905	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 643	3.2%	8 189	1.6%	8 061	1.5%	490 560	93.7%	523 453	34.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	548	2.1%	261	1.0%	264	1.0%	24 685	95.8%	25 758	1.7%	-	-	-	-
Total By Income Source	30 070	2.0%	22 320	1.5%	20 683	1.3%	1 462 787	95.2%	1 535 860	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	823	3.9%	571	2.7%	495	2.4%	19 135	91.0%	21 025	1.4%	-	-	-	-
Commercial	(5 406)	(4.7%)	2 161	1.9%	1 925	1.7%	116 822	101.1%	115 501	7.5%	-	-	-	-
Households	34 653	2.5%	19 588	1.4%	18 264	1.3%	1 326 829	94.8%	1 399 334	91.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 070	2.0%	22 320	1.5%	20 683	1.3%	1 462 787	95.2%	1 535 860	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	56 989	100.0%	56 989	3.9%
Bulk Water	-	-	3 726	.6%	3 727	.6%	626 613	98.8%	634 066	43.0%
PAYE deductions	1 344	52.6%	1 251	49.0%	-	-	(41)	(1.6%)	2 554	2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 385	.5%	1 368	.5%	1 374	.5%	261 104	98.4%	265 231	18.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 097	1.4%	18 697	3.8%	17 422	3.5%	452 592	91.3%	495 809	33.6%
Auditor-General	-	-	181	1.0%	184	1.0%	17 940	98.0%	18 305	1.2%
Other	623	84.7%	8	1.1%	8	1.1%	95	13.0%	735	-
Medical Aid deductions	770	100.0%	-	-	-	-	-	-	770	.1%
Total	11 219	.8%	25 231	1.7%	22 717	1.5%	1 415 293	96.0%	1 474 460	100.0%

Contact Details

Municipal Manager	
Chief Financial Officer	

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	26 110	952	2 889	11.1%	27 664	106.0%	45 338	4 762.4%	75 891	7 971.7%	1 689	17 547.6%	2 584.6%
Transfers and Subsidies - Operational	188 909	190 909	80 033	42.4%	71 628	37.9%	56 773	29.7%	208 434	109.2%	52 994	112.8%	7.1%
Transfers and Subsidies - Capital	-	31 172	-	-	-	-	-	-	-	-	-	-	-
Interest	19 080	18 080	738	3.9%	295	1.5%	5 785	32.0%	6 818	37.7%	740	35.0%	682.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236 805)	(241 490)	(96 222)	40.6%	(77 370)	32.7%	(77 553)	32.1%	(251 145)	104.0%	(102 417)	145.2%	(24.3%)
Suppliers and employees	(236 805)	(241 490)	(96 222)	40.6%	(77 370)	32.7%	(77 553)	32.1%	(251 145)	104.0%	(102 417)	145.2%	(24.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Operating Activities	(2 707)	(378)	(12 562)	464.0%	22 217	(820.7%)	30 343	(8 032.1%)	39 998	(10 588.0%)	(46 994)	(150.7%)	(164.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 000)	(4 000)	(9)	.2%	(6 708)	167.7%	(2 392)	59.8%	(9 109)	227.7%	(87)	13.9%	2 633.7%
Capital assets	(4 000)	(4 000)	(9)	.2%	(6 708)	167.7%	(2 392)	59.8%	(9 109)	227.7%	(87)	13.9%	2 633.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Investing Activities	(4 000)	(4 000)	(9)	.2%	(6 708)	167.7%	(2 392)	59.8%	(9 109)	227.7%	(87)	13.9%	2 633.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 707)	(4 378)	(12 571)	187.4%	15 509	(231.2%)	27 951	(638.5%)	30 889	(705.6%)	(47 082)	(124.5%)	(159.4%)
Cash/cash equivalents at the year begin:	124 685	86 317	163 293	131.0%	150 723	120.9%	166 231	192.6%	163 293	189.2%	210 059	101.3%	(20.9%)
Cash/cash equivalents at the year end:	117 978	81 939	150 723	127.8%	166 231	140.9%	194 182	237.0%	194 182	237.0%	162 977	171.1%	19.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	279	100.0%	-	-	-	-	-	-	279	92.9%
Auditor-General	7	100.0%	-	-	-	-	-	-	7	2.5%
Other	14	100.0%	-	-	-	-	-	-	14	4.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	301	100.0%	-	-	-	-	-	-	301	100.0%

Contact Details

Municipal Manager	Mr S Thomas	016 970 8607
Chief Financial Officer	Mr Abram Mgcina	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	65 495 405	66 325 380	18 177 798	27.8%	16 364 837	25.0%	14 949 499	22.5%	49 492 134	74.6%	12 698 423	71.5%	17.7%	
Exchange Revenue														
Service charges - Electricity	27 521 065	27 521 065	7 500 109	27.3%	6 086 978	22.1%	5 153 616	18.7%	18 740 703	68.1%	4 825 819	64.9%	6.8%	
Service charges - Water	7 535 002	7 902 782	2 045 200	27.1%	2 335 420	31.0%	2 275 551	28.6%	6 656 171	84.2%	1 178 895	73.8%	93.0%	
Service charges - Waste Water Management	4 990 963	5 381 631	1 273 691	25.5%	1 178 620	23.6%	1 168 975	21.7%	3 621 286	67.3%	800 097	68.7%	31.3%	
Service charges - Waste Management	1 778 881	1 778 881	412 531	23.2%	392 397	22.1%	412 157	23.2%	1 217 085	68.4%	446 374	69.4%	(7.7)%	
Sale of Goods and Rendering of Services	161 522	161 522	43 313	26.8%	37 260	23.1%	40 387	25.0%	120 960	74.9%	43 210	75.3%	(6.5)%	
Agency services	348 281	348 281	97 207	27.9%	84 369	24.2%	83 984	24.1%	265 560	76.2%	265 964	76.4%	(68.4)%	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 093 924	1 325 693	382 686	35.0%	394 958	36.1%	365 508	27.6%	1 143 151	86.2%	686 140	71.1%	(46.7)%	
Interest earned from Current and Non Current Assets	137 206	128 665	31 930	23.3%	26 709	19.5%	32 638	25.4%	91 278	70.9%	33 504	63.8%	(2.6)%	
Dividends	-	-	-	-	-	-	-	-	29	-	12	-	-	
Rent on Land	-	-	17	-	-	-	11	-	-	-	-	-	(14.8)%	
Rental from Fixed Assets	173 844	173 844	43 198	24.8%	39 019	22.4%	41 424	23.8%	123 641	71.1%	41 376	73.3%	.1%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	141 175	145 702	28 770	20.4%	17 157	12.2%	15 184	10.4%	61 111	41.9%	17 765	105.5%	(14.5)%	
Operational Revenue	42 002	37 475	10 146	24.2%	10 748	25.6%	10 725	28.6%	31 618	84.4%	11 667	88.3%	(8.1)%	
Non-Exchange Revenue														
Property rates	10 833 546	10 833 546	2 697 145	24.9%	2 568 093	23.7%	2 668 374	24.6%	7 933 612	73.2%	2 132 781	70.1%	25.1%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	819 240	418 041	57 080	7.0%	68 890	8.4%	75 445	18.0%	201 416	48.2%	239 545	45.1%	(68.5)%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	(185 419)	-	(100.0)%	
Transfer and subsidies - Operational	7 078 485	7 103 334	2 601 029	36.7%	2 168 551	30.6%	1 666 616	23.5%	6 436 196	90.6%	1 641 810	93.0%	1.5%	
Interest Receivables	288 513	389 779	117 829	40.8%	127 693	44.3%	102 234	26.2%	347 756	89.2%	(381 854)	79.5%	(126.8)%	
Fuel Levy	1 795 381	1 795 381	598 460	33.3%	598 460	33.3%	598 461	33.3%	1 795 381	100.0%	608 928	100.0%	(1.7)%	
Operational Revenue	755 574	879 758	237 457	31.4%	229 513	30.4%	238 141	27.1%	705 112	80.1%	201 525	79.0%	18.2%	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	68	-	68	-	286	-	(76.1)%	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	64 845 129	65 494 963	10 430 470	16.1%	15 097 616	23.3%	16 033 520	24.5%	41 561 605	63.5%	11 614 254	68.3%	38.1%	
Employee related costs	13 477 155	13 105 665	2 919 084	21.7%	2 907 225	21.6%	3 376 844	25.8%	9 203 152	70.2%	2 761 394	70.5%	22.3%	
Remuneration of councillors	177 669	177 669	39 367	22.2%	44 536	25.1%	39 913	22.5%	123 815	69.7%	45 697	70.7%	(12.7)%	
Bulk purchases - electricity	22 806 142	22 646 142	2 134 356	9.4%	4 804 291	21.1%	7 071 232	31.2%	14 009 879	61.9%	2 683 191	70.6%	163.5%	
Inventory consumed	7 984 478	7 981 960	1 428 428	17.9%	1 750 701	21.9%	1 419 874	17.8%	4 599 044	57.6%	1 283 882	67.7%	10.6%	
Debt impairment	5 927 855	6 773 069	1 470 884	24.8%	1 470 884	24.8%	1 007 178	14.9%	3 948 945	58.3%	1 606 804	79.4%	(37.3)%	
Depreciation, Amortisation and Impairment	3 203 404	3 101 195	692 718	21.6%	669 224	20.9%	684 933	22.1%	2 046 875	66.0%	733 294	70.3%	(6.8)%	
Interest/Dividends and Rent on Land	1 626 591	1 591 591	35 493	2.2%	435 775	26.8%	125 305	7.9%	596 572	37.5%	42 572	31.3%	194.3%	
Contracted services	6 786 135	7 193 265	1 188 177	17.5%	2 238 584	33.0%	1 694 848	23.6%	5 121 609	71.2%	1 838 989	60.6%	(7.8)%	
Transfer and subsidies	962 104	969 604	117 250	12.2%	220 689	22.9%	237 099	24.5%	575 037	59.3%	288 830	51.0%	(17.9)%	
Irrecoverable debts written off	1 830	1 830	19 221	1 050.3%	-	(19 221)	(1 050.3%)	-	-	-	1 333	166.7%	(1 542.1)%	
Operational Cost and Other Cost	1 891 768	1 952 973	385 492	20.4%	555 708	29.4%	393 360	20.1%	1 334 560	68.3%	328 085	65.3%	19.9%	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	89	-	(100.0)%	
Other Losses	-	-	-	-	-	-	2 156	-	2 156	-	93	-	2 210.1%	
Surplus/(Deficit)	650 275	830 417	7 747 329		1 267 222		(1 084 021)		7 930 530		1 084 170			
Transfers and subsidies - capital (monetary allocations)	2 487 849	2 598 861	63 294	2.5%	959 037	38.5%	338 939	13.0%	1 361 270	52.4%	883 173	51.4%	(61.6)%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	3 138 125	3 429 278	7 810 622		2 226 259		(745 082)		9 291 799		1 967 343			
Income Tax	2 448	2 448	-	-	-	-	380	15.5%	380	15.5%	-	-	81.4%	(100.0)%
Surplus/(Deficit) after income tax	3 135 676	3 426 829	7 810 622		2 226 259		(745 461)		9 291 420		1 967 343			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	3 135 676	3 426 829	7 810 622		2 226 259		(745 461)		9 291 420		1 967 343			
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	3 135 676	3 426 829	7 810 622		2 226 259		(745 461)		9 291 420		1 967 343			

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		3 197 115	3 355 377	137 679	4.3%	1 217 581	38.1%	291 205	8.7%	1 646 465	49.1%	970 394	48.2%	(70.0)%
National Government		2 275 149	2 386 161	55 613	2.4%	1 068 125	46.9%	89 449	3.7%	1 213 187	50.8%	880 111	51.7%	(89.8)%
Provincial Government		12 200	12 200	-	-	-	-	-	-	-	-	1 596	14.3%	(100.0)%
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		2 287 349	2 398 361	55 613	2.4%	1 068 125	46.7%	89 449	3.7%	1 213 187	50.6%	881 706	51.5%	(89.9)%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		909 766	957 016	82 066	9.0%	149 456	16.4%	201 756	21.1%	433 278	45.3%	88 688	34.6%	127.5%
Capital Expenditure Functional		3 197 115	3 355 377	137 679	4.3%	1 217 581	38.1%	291 205	8.7%	1 646 465	49.1%	970 394	48.2%	(70.0)%
Municipal governance and administration		163 000	283 750	839	.5%	54 160	33.2%	21 260	7.5%	76 258	26.9%	55 162	39.2%	(67.4)%
Executive and Council		43 000	43 000	839	2.0%	21 696	50.5%	1 322	3.1%	23 857	55.5%	12 563	60.0%	(89.5)%
Finance and administration		120 000	240 750	-	-	32 464	27.1%	19 938	8.3%	52 401	21.8%	52 599	36.4%	(62.1)%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		650 293	652 634	29 187	4.5%	214 818	33.0%	(12 735)	(2.0%)	231 270	35.4%	336 695	78.9%	(103.8)%
Community and Social Services		11 600	11 600	-	-	-	-	-	-	-	-	6 535	52.9%	(100.0)%
Sport And Recreation		59 300	66 050	-	-	7 800	13.2%	(7 800)	(11.8%)	-	-	3 310	9.1%	(335.6)%
Public Safety		80 000	80 000	28 940	36.2%	17 055	21.3%	-	-	45 995	57.5%	-	13.2%	-
Housing		497 143	494 984	247	-	189 953	38.2%	(4 935)	(1.0%)	185 275	37.4%	326 653	92.1%	(101.5)%
Health		2 250	-	-	-	-	-	-	-	-	-	197	19.7%	(100.0)%
Economic and Environmental Services		620 286	620 786	516	.1%	252 725	40.7%	2 210	.4%	255 451	41.1%	104 897	20.9%	(87.9)%
Planning and Development		20 736	20 736	95	.5%	3 374	16.3%	(503)	(2.4)%	2 966	14.3%	8 662	44.7%	(105.8)%
Road Transport		570 850	570 850	422	.1%	249 266	43.7%	2 712	.5%	252 400	44.2%	94 993	19.4%	(97.1)%
Environmental Protection		28 700	29 200	-	-	85	.3%	-	-	85	.3%	1 241	15.9%	(100.0)%
Trading Services		1763 538	1 798 207	107 137	6.1%	695 879	39.5%	280 470	15.6%	1 083 486	60.3%	463 641	48.9%	(39.5)%
Energy sources		513 082	638 252	72 107	14.1%	258 363	50.4%	53 887	8.4%	384 156	60.2%	297 996	60.8%	(82.0)%
Water Management		757 159	667 159	517	.1%	308 246	40.7%	71 216	10.7%	379 980	57.0%	158 596	44.9%	(55.1)%
Waste Water Management		294 996	294 996	34 513	11.7%	78 769	26.7%	96 266	32.6%	209 548	71.0%	5 323	48.2%	1 708.6%
Waste Management		198 300	197 800	-	-	50 501	25.5%	59 301	30.0%	109 802	55.5%	1 727	2.0%	3 333.8%
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	37 781 176	37 038 737	8 637 018	22.9%	8 934 140	23.6%	8 646 314	23.3%	26 217 473	70.8%	7 379 208	70.1%	17.2%
Other revenue	1 532 915	1 194 105	87 085	5.7%	(712 110)	(46.5%)	(1 158 519)	(97.0%)	(1 783 543)	(149.4%)	1 153 900	40.1%	(200.4%)
Transfers and Subsidies - Operational	6 381 353	6 394 043	2 673 311	41.9%	2 161 331	33.9%	1 681 148	26.3%	6 515 789	101.9%	1 556 137	101.9%	8.0%
Transfers and Subsidies - Capital	2 958 935	3 072 106	1 025 371	34.7%	945 466	32.0%	1 158 690	37.7%	3 129 528	101.9%	1 709 285	100.0%	(32.2%)
Interest	1 121 738	1 635 579	(3 042 364)	(271.2%)	16 194	1.4%	21 808	1.3%	(3 004 362)	(183.7%)	(2 764 031)	(298.4%)	(100.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 616 545)	(53 401 760)	(19 935 089)	37.2%	(16 550 072)	30.9%	(16 393 400)	30.7%	(52 878 561)	99.0%	(16 674 375)	78.9%	(1.7%)
Suppliers and employees	(51 878 948)	(51 684 086)	(19 935 089)	38.4%	(16 550 072)	31.9%	(16 393 400)	31.7%	(52 878 561)	102.3%	(16 674 375)	82.1%	(1.7%)
Finance charges	(776 567)	(748 644)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(961 030)	(969 030)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	5 912 074	5 685 312	(8 442 650)	(142.8%)	(3 058 804)	(51.7%)	(3 919 290)	(68.9%)	(15 420 744)	(271.2%)	(5 750 164)	(200.4%)	(31.8%)
Cash Flow from Investing Activities													
Receipts	(108 199)	(108 199)	(12)	-	(15)	-	(13)	-	(40)	-	(298)	1.0%	(95.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(337)	(337)	(12)	3.7%	(15)	4.4%	(13)	3.8%	(40)	11.9%	(12)	3.3%	1.9%
Decrease (increase) in non-current investments	(107 862)	(107 862)	-	-	-	-	-	-	-	-	(286)	.9%	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 676 682)	(3 834 944)	(137 679)	3.7%	(1 217 581)	33.1%	(291 205)	7.6%	(1 646 465)	42.9%	(970 394)	48.2%	(70.0%)
Capital assets	(3 676 682)	(3 834 944)	(137 679)	3.7%	(1 217 581)	33.1%	(291 205)	7.6%	(1 646 465)	42.9%	(970 394)	48.2%	(70.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(3 784 881)	(3 943 143)	(137 692)	3.8%	(1 217 596)	32.2%	(291 217)	7.4%	(1 646 505)	41.8%	(970 692)	46.7%	(70.0%)
Cash Flow from Financing Activities													
Receipts	81 451	81 451	35 094	43.1%	7 909	9.7%	48 635	59.7%	91 638	112.5%	19 258	134.4%	152.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(436)	-	(449)	-	(462)	-	(1 347)	-	(411)	-	12.4%
Increase (decrease) in consumer deposits	81 451	81 451	35 530	43.6%	8 357	10.3%	49 097	60.3%	92 985	114.2%	19 669	118.3%	149.6%
Payments	(785 631)	(785 631)	(51 667)	6.6%	(336 499)	42.8%	(51 667)	6.6%	(439 832)	56.0%	(78 900)	57.9%	(34.5%)
Repayment of borrowing	(785 631)	(785 631)	(51 667)	6.6%	(336 499)	42.8%	(51 667)	6.6%	(439 832)	56.0%	(78 900)	57.9%	(34.5%)
Net Cash from(used) Financing Activities	(704 180)	(704 180)	(16 572)	2.4%	(328 590)	46.7%	(3 032)	.4%	(348 194)	49.4%	(59 643)	51.6%	(94.9%)
Net Increase/(Decrease) in cash held	1 423 013	1 037 989	(8 596 914)	(604.1%)	(4 604 990)	(323.6%)	(4 213 540)	(405.9%)	(17 415 443)	(1 677.8%)	(6 780 499)	(16 560.5%)	(37.9%)
Cash/cash equivalents at the year begin:	1 058 896	1 676 660	1 197 511	113.1%	(7 399 403)	(698.8%)	(12 883 436)	(768.4%)	1 197 511	71.4%	(1 740 120)	107.9%	640.4%
Cash/cash equivalents at the year end:	2 481 909	2 714 649	(7 399 403)	(298.1%)	(12 004 393)	(483.7%)	(16 217 933)	(597.4%)	(16 217 933)	(597.4%)	(8 520 619)	(910.5%)	90.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 026 537	7.4%	885 117	6.4%	564 876	4.1%	11 425 233	82.2%	13 901 763	37.0%	692 672	5.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 578 151	37.7%	304 633	7.3%	108 125	2.6%	2 169 624	52.4%	4 180 534	11.1%	80 628	1.9%	-	-
Receivables from Non-exchange Transactions - Property Rates	723 960	10.4%	293 244	4.2%	239 842	3.4%	5 716 132	82.0%	6 973 178	18.6%	350 278	5.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	300 864	7.8%	236 739	6.1%	154 541	4.0%	3 175 965	82.1%	3 868 110	10.3%	347 302	9.0%	-	-
Receivables from Exchange Transactions - Waste Management	139 156	5.7%	69 554	2.9%	61 519	2.5%	2 165 994	88.9%	2 436 223	6.5%	137 079	5.6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 398	.8%	4 745	1.2%	5 273	1.3%	388 317	96.7%	401 733	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	169 059	3.4%	149 114	3.2%	160 003	3.4%	4 241 118	90.1%	4 709 293	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	72 976	6.7%	32 211	2.9%	22 885	2.1%	965 662	88.3%	1 093 733	2.9%	-	-	-	-
Total By Income Source	4 004 101	10.7%	1 975 356	5.3%	1 317 064	3.5%	30 268 046	80.6%	37 564 567	100.0%	1 608 159	4.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	104 245	22.3%	57 139	12.2%	43 124	9.2%	263 881	56.3%	468 389	1.2%	-	-	-	-
Commercial	2 034 171	25.8%	417 458	5.3%	200 588	2.5%	5 245 447	66.4%	7 897 664	21.0%	-	-	-	-
Households	1 854 362	6.4%	1 493 717	5.2%	1 067 910	3.7%	24 343 102	84.6%	26 759 090	76.6%	1 608 159	5.6%	-	-
Other	11 323	2.6%	7 043	1.6%	5 443	1.2%	415 616	94.6%	439 424	1.2%	-	-	-	-
Total By Customer Group	4 004 101	10.7%	1 975 356	5.3%	1 317 064	3.5%	30 268 046	80.6%	37 564 567	100.0%	1 608 159	4.3%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 943 451	100.0%	-	-	-	-	-	-	1 943 451	78.0%
Bulk Water	546 963	100.0%	-	-	-	-	-	-	546 963	22.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	987	100.0%	-	-	-	-	-	-	987	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 491 401	100.0%	-	-	-	-	-	-	2 491 401	100.0%

Contact Details

Municipal Manager	Mr Kagiso Lerutla	011 999 0761
Chief Financial Officer	Mr General Mouri	011 999 0006

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Operating Revenue and Expenditure														
Operating Revenue		84 820 301	84 848 273	24 573 157	29.0%	23 993 560	28.3%	23 578 503	27.8%	72 145 220	85.0%	21 450 175	85.2%	9.9%
Exchange Revenue														
Service charges - Electricity		25 584 204	25 584 204	6 631 153	25.9%	6 291 664	24.6%	6 172 667	24.1%	19 095 484	74.6%	4 689 357	72.5%	31.6%
Service charges - Water		11 889 649	11 889 649	2 766 629	23.3%	2 844 012	23.9%	2 521 919	21.2%	8 132 560	68.4%	2 545 208	73.7%	(5.9%)
Service charges - Waste Water Management		8 101 381	8 101 381	2 074 163	25.6%	2 059 692	25.4%	1 983 990	24.5%	6 117 845	75.5%	1 953 378	77.9%	1.6%
Service charges - Waste Management		3 337 410	3 356 641	835 555	25.0%	841 079	25.2%	840 736	25.0%	2 517 370	75.0%	799 236	75.9%	5.2%
Sale of Goods and Rendering of Services		983 502	975 386	265 425	27.0%	257 550	26.2%	417 087	42.8%	940 062	96.4%	298 422	94.3%	39.8%
Agency services		407 228	407 228	94 372	23.2%	88 202	21.7%	87 730	21.5%	270 304	66.4%	115 524	67.2%	(24.1%)
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		567 356	552 655	746 174	131.5%	1 058 170	186.5%	455 444	82.4%	2 259 787	408.9%	834 550	413.9%	(45.4%)
Interest earned from Current and Non Current Assets		199 899	198 326	24 944	12.5%	16 912	8.5%	73 104	36.9%	114 960	58.0%	78 140	85.3%	(6.4%)
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		469 692	471 647	91 216	19.4%	69 423	14.8%	80 161	17.0%	240 799	51.1%	85 795	55.2%	(6.6%)
Licences or permits		-	-	1 072	-	855	-	1 032	-	2 958	-	1 167	-	(11.6%)
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	5	-	475	-	1 514	-	1 994	-	7 443	-	(79.7%)
Operational Revenue		947 578	948 157	299 538	31.6%	275 679	29.1%	208 215	22.0%	783 433	82.6%	484 631	78.4%	(57.0%)
Non-Exchange Revenue														
Property rates		18 136 267	18 136 267	4 390 049	24.2%	5 018 748	27.7%	4 688 561	25.9%	14 097 358	77.7%	4 392 884	76.6%	6.7%
Surcharges and Taxes		332 047	332 047	100 764	30.3%	107 135	32.3%	98 262	29.6%	306 161	92.2%	87 347	83.4%	12.5%
Fines, penalties and forfeits		176 770	176 874	61 398	34.7%	134 310	76.0%	54 528	30.8%	250 237	141.5%	62 410	79.8%	(12.6%)
Licences or permits		3 994	3 758	773	19.4%	640	16.0%	676	18.0%	2 089	55.6%	1 169	80.7%	(42.2%)
Transfer and subsidies - Operational		8 980 278	9 011 475	4 987 369	55.5%	4 482 579	49.9%	3 921 090	43.5%	13 391 038	148.6%	3 664 140	151.2%	7.0%
Interest Receivables		127 429	127 429	59 970	47.1%	65 752	51.6%	66 430	52.1%	192 153	150.8%	(1 885)	95.2%	(3 623.4%)
Fuel Levy		4 572 290	4 572 290	1 143 073	25.0%	381 024	8.3%	1 905 121	41.7%	3 429 218	75.0%	1 375 869	66.7%	38.5%
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets		3 328	2 858	(73)	(2.2%)	(390)	(11.7%)	(216)	(7.6%)	(679)	(23.8%)	(8 002)	(232.7%)	(97.3%)
Other Gains		-	-	(411)	-	47	-	453	-	89	-	(16 606)	-	(102.7%)
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure		80 669 613	81 651 602	25 250 511	31.3%	22 573 721	28.0%	22 880 746	28.0%	70 704 978	86.6%	19 909 725	84.7%	14.9%
Employee related costs		21 654 002	23 008 891	5 674 583	26.2%	6 356 441	29.4%	5 552 518	24.1%	17 583 542	76.4%	4 965 968	77.7%	11.8%
Remuneration of councillors		202 021	202 021	46 039	22.8%	46 824	23.2%	47 671	23.6%	140 534	69.6%	53 036	74.6%	(10.1%)
Bulk purchases - electricity		17 582 825	17 582 825	7 098 276	40.4%	4 325 497	24.6%	4 124 633	23.5%	15 548 406	88.4%	3 489 876	87.7%	18.2%
Inventory consumed		7 234 991	7 254 312	1 925 048	26.6%	2 004 223	27.7%	1 878 073	25.9%	5 807 344	80.1%	1 580 407	77.0%	18.8%
Debt impairment		8 076 200	9 132 196	1 988 938	24.6%	2 581 023	32.0%	3 080 186	33.7%	7 650 146	83.8%	1 866 450	65.1%	65.0%
Depreciation, Amortisation and Impairment		5 643 271	5 560 480	1 236 992	21.9%	1 226 367	21.7%	1 219 248	21.9%	3 682 607	66.2%	1 516 156	63.6%	(19.6%)
Interest,Dividends and Rent on Land		2 627 256	2 632 282	1 466 994	55.8%	1 510 506	57.5%	1 016 587	38.6%	3 994 087	151.7%	1 431 794	157.8%	(29.0%)
Contracted services		7 323 519	6 285 251	955 748	13.1%	1 573 004	21.5%	1 223 730	19.5%	3 752 482	59.7%	1 323 097	60.6%	(7.5%)
Transfers and subsidies		113 739	75 664	2 102 285	1 848.3%	545 927	480.0%	2 070 339	2 736.2%	4 718 551	6 236.2%	1 206 878	4 486.1%	71.5%
Irrecoverable debts written off		-	-	954	-	4 642	-	1 877	-	-	-	24 744	-	(92.4%)
Operational Cost and Other Cost		6 829 056	6 536 603	1 942 742	28.4%	1 588 092	23.3%	1 840 672	28.2%	5 371 506	82.2%	1 732 658	71.3%	6.2%
Disposal of Fixed and Intangible Assets		4 140	2 513	10 389	250.9%	1 216	29.4%	2 420	96.3%	14 025	558.1%	1 436	2 761.6%	68.5%
Other Losses		3 378 592	3 378 562	801 522	23.7%	809 960	24.0%	822 794	24.4%	2 434 276	72.1%	7 117 225	75.2%	14.7%
Surplus/(Deficit)		4 150 688	3 196 671	(677 354)		1 419 839		697 757		1 440 242		1 540 451		
Transfers and subsidies - capital (monetary allocations)		4 100 420	4 550 032	246 654	6.0%	720 237	17.6%	702 739	15.4%	1 669 630	36.7%	807 180	41.2%	(12.9%)
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		8 251 108	7 746 703	(430 700)		2 140 076		1 400 496		3 109 873		2 347 630		
Income Tax		44 883	44 883	15 896	35.4%	(15 896)	(35.4%)	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		8 206 225	7 701 820	(446 596)		2 155 972		1 400 496		3 109 873		2 347 630		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		8 206 225	7 701 820	(446 596)		2 155 972		1 400 496		3 109 873		2 347 630		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions		-	-	1 522 421	-	1 548 335	-	1 883 032	-	4 953 788	-	1 145 659	-	64.4%
Surplus/(Deficit) for the year		8 206 225	7 701 820	1 075 825		3 704 308		3 283 529		8 063 661		3 493 289		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		8 700 420	8 424 388	712 504	8.2%	1 508 931	17.3%	1 196 434	14.2%	3 417 869	40.6%	1 087 934	42.6%	10.0%
National Government		3 636 672	4 086 083	227 531	6.3%	651 907	17.9%	618 250	15.1%	1 497 688	36.7%	471 765	46.7%	31.1%
Provincial Government		10 700	10 700	-	-	-	-	59	.6%	59	.6%	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		903 048	903 048	140 769	15.6%	318 621	35.3%	157 201	17.4%	616 591	68.3%	183 994	70.5%	(14.6%)
Transfers recognised - capital		4 550 420	4 999 831	368 300	8.1%	970 528	21.3%	775 510	15.5%	2 114 338	42.3%	655 758	50.4%	18.3%
Borrowing		3 500 000	2 774 557	329 039	9.4%	497 870	14.2%	316 537	11.4%	1 143 446	41.2%	379 906	36.4%	(16.7%)
Internally generated funds		650 000	650 000	15 165	2.3%	40 533	6.2%	104 387	16.1%	160 085	24.6%	52 269	33.8%	99.7%
Capital Expenditure Functional		8 700 420	8 424 388	712 504	8.2%	1 508 931	17.3%	1 196 434	14.2%	3 417 869	40.6%	1 087 934	42.6%	10.0%
Municipal governance and administration		874 832	811 332	56 721	6.5%	78 306	9.0%	205 216	25.3%	340 243	41.9%	(43 419)	18.6%	(572.6%)
Executive and Council		12 186	13 586	-	-	421	3.5%	25	2%	446	3.3%	5 985	22.5%	(99.6%)
Finance and administration		862 645	797 745	56 721	6.6%	77 885	9.0%	205 191	25.7%	339 797	42.6%	(49 404)	18.5%	(515.3%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		2 464 066	2 472 266	148 799	6.0%	621 454	25.2%	286 576	11.6%	1 056 829	42.7%	247 598	36.5%	15.7%
Community and Social Services		202 965	203 032	7 957	3.9%	49 648	24.5%	(228)	(.1%)	57 377	28.3%	44 233	40.3%	(100.5%)
Sport And Recreation		16 860	16 498	1 089	6.5%	1 268	7.5%	2 036	12.3%	4 393	26.6%	2 075	27.8%	(1.9%)
Public Safety		40 688	40 688	15 159	37.3%	3 492	8.6%	415	1.0%	19 066	46.9%	33 234	71.7%	(98.8%)
Housing		2 165 705	2 174 421	124 594	5.8%	567 046	26.2%	275 891	12.7%	967 531	44.5%	158 533	34.5%	74.0%
Health		37 859	37 628	-	-	-	-	8 462	22.5%	8 462	22.5%	9 523	52.7%	(11.1%)
Economic and Environmental Services		1 746 998	1 778 313	168 906	9.7%	335 848	19.2%	284 294	16.0%	789 048	44.4%	272 975	45.8%	4.1%
Planning and Development		1 951 375	191 221	32 391	16.6%	23 874	12.2%	26 572	13.9%	82 837	43.3%	56 669	70.0%	(53.1%)
Road Transport		1 551 036	1 552 820	136 515	8.8%	311 974	20.1%	255 406	16.4%	703 895	45.3%	216 134	41.9%	18.2%
Environmental Protection		587	34 272	-	-	-	-	2 316	6.8%	2 316	6.8%	1 732	5.1%	1.2%
Trading Services		3 546 298	3 278 056	327 011	9.2%	444 808	12.5%	397 536	12.1%	1 169 355	35.7%	583 515	51.8%	(31.9%)
Energy sources		1 360 773	1 097 973	181 588	13.3%	193 631	14.2%	121 584	11.1%	496 803	45.2%	320 160	53.1%	(62.0%)
Water Management		1 328 870	1 297 102	98 993	7.4%	110 493	8.3%	214 288	16.5%	423 774	32.7%	101 671	42.3%	110.8%
Waste Water Management		368 010	406 778	40 692	11.1%	46 109	12.5%	75 331	18.5%	162 132	39.9%	136 925	82.5%	(45.0%)
Waste Management		488 645	476 245	5 738	1.2%	94 575	19.4%	(13 667)	(2.9%)	86 646	18.2%	24 759	31.1%	(155.2%)
Other		68 226	84 379	11 067	16.2%	28 515	41.8%	22 812	27.0%	62 394	73.9%	27 265	53.2%	(16.3%)

Service charges	42 890 873	41 934 297	10 747 110	25.1%	10 684 783	24.9%	10 148 570	24.2%	31 580 463	75.3%	9 385 257	78.8%	8.1%
Other revenue	7 767 345	7 754 494	7 221 396	93.0%	5 837 434	75.2%	2 712 370	35.0%	15 771 200	203.4%	4 320 079	220.0%	(37.2%)
Transfers and Subsidies - Operational	8 980 278	9 011 475	5 376 413	59.9%	3 926 168	43.7%	4 911 770	54.5%	14 214 351	157.7%	7 707 202	153.4%	(36.3%)
Transfers and Subsidies - Capital	4 550 420	4 999 831	858 961	18.9%	46 366	1.0%	1 909 182	38.2%	2 814 509	56.3%	783 189	57.2%	143.8%
Interest	199 899	198 326	79 505	39.8%	47 236	23.6%	55 490	28.0%	182 231	91.9%	42 414	84.0%	30.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(63 626 425)	(63 623 266)	(27 801 868)	43.7%	(24 168 936)	38.0%	(18 484 868)	29.1%	(70 455 673)	110.7%	(20 592 081)	110.7%	(10.2%)
Suppliers and employees	(60 871 297)	(60 914 787)	(27 151 501)	44.6%	(23 166 682)	38.1%	(18 118 150)	29.7%	(68 436 332)	112.3%	(19 743 386)	113.3%	(8.2%)
Finance charges	(2 627 256)	(2 632 282)	(650 368)	24.8%	(1 002 254)	38.1%	(366 718)	13.9%	(2 019 340)	76.7%	(848 695)	56.8%	(56.8%)
Transfers and Subsidies	(127 872)	(76 197)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 205 905	17 221 381	234 472	1.2%	562 982	2.9%	4 911 719	28.5%	5 709 173	33.2%	5 322 488	38.9%	(7.7%)
Cash Flow from Investing Activities													
Receipts	(590 522)	(371 254)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 328	2 858	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(593 850)	(374 112)	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 700 420)	(8 424 388)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(8 700 420)	(8 424 388)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(9 290 942)	(8 795 642)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	3 500 000	2 774 557	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 500 000	2 774 557	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 183 807)	(3 224 103)	(1 719 111)	54.0%	(617 287)	19.4%	(3 144 635)	97.5%	(5 481 034)	170.0%	(451 263)	112.0%	596.9%
Repayment of borrowing	(3 183 807)	(3 224 103)	(1 719 111)	54.0%	(617 287)	19.4%	(3 144 635)	97.5%	(5 481 034)	170.0%	(451 263)	112.0%	596.9%
Net Cash from/(used) Financing Activities	316 193	(449 546)	(1 719 111)	(543.7%)	(617 287)	(195.2%)	(3 144 635)	699.5%	(5 481 034)	1 219.2%	(451 263)	(40.5%)	596.9%
Net Increase/(Decrease) in cash held	10 231 156	7 976 194	(1 484 640)	(14.5%)	(54 305)	(.5%)	1 767 084	22.2%	228 140	2.9%	4 871 224	36.4%	(63.7%)
Cash/cash equivalents at the year begin:	2 730 891	3 965 660	(4 918 534)	(180.1%)	(3 669 895)	(134.4%)	(3 036 262)	(76.6%)	(4 918 534)	(124.0%)	(3 993 944)	(24.0%)	(24.0%)
Cash/cash equivalents at the year end:	12 962 048	11 941 854	(3 282 017)	(25.3%)	(4 103 659)	(31.7%)	(171 033)	(1.4%)	(171 033)	(1.4%)	7 374 439	58.1%	(102.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	748 063	2.8%	592 736	2.2%	429 548	1.6%	24 900 652	93.4%	26 670 999	36.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 056 374	9.5%	735 495	6.4%	440 973	3.8%	9 270 803	80.3%	11 543 644	15.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	863 702	4.9%	602 289	3.5%	534 140	3.1%	15 457 402	88.5%	17 457 533	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	503 915	4.1%	342 221	2.8%	281 717	2.3%	11 135 589	90.8%	12 263 442	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	204 010	2.8%	142 881	2.0%	133 023	1.8%	6 729 908	93.3%	7 209 823	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	350	.2%	35 992	20.3%	35 692	20.2%	104 974	59.3%	177 008	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(343 504)	24.4%	(172 072)	12.2%	(89 818)	6.4%	(799 856)	56.9%	(1 405 251)	(1.9%)	-	-	-	-
Total By Income Source	3 072 910	4.2%	2 279 542	3.1%	1 765 275	2.4%	66 799 472	90.4%	73 917 198	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	74 643	2.8%	63 049	2.4%	40 728	1.5%	2 460 336	93.2%	2 638 755	3.6%	-	-	-	-
Commercial	1 036 677	5.1%	850 176	4.2%	569 908	2.8%	18 020 059	88.0%	20 476 818	27.7%	-	-	-	-
Households	1 961 590	3.9%	1 366 316	2.7%	1 154 641	2.3%	46 319 077	91.2%	50 801 624	68.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 072 910	4.2%	2 279 542	3.1%	1 765 275	2.4%	66 799 472	90.4%	73 917 198	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 867 612	70.0%	299 093	4.3%	169 974	2.4%	1 612 642	23.2%	6 949 321	77.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	524 849	25.8%	238 488	11.7%	352 095	17.3%	920 904	45.2%	2 036 336	22.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 392 461	60.0%	537 581	6.0%	522 069	5.8%	2 533 546	28.2%	8 985 657	100.0%

Contact Details

Municipal Manager	Mr Floyd Brink	011 407 7309
Chief Financial Officer	Mr Tebogo Moraka	011 628 4612

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Operating Revenue and Expenditure														
Operating Revenue		53 380 626	53 435 452	14 478 023	27.1%	13 142 658	24.6%	13 509 209	25.3%	41 129 890	77.0%	12 009 437	77.6%	12.5%
Exchange Revenue														
Service charges - Electricity		19 984 755	19 984 755	5 555 243	27.8%	4 460 613	22.3%	4 974 799	24.9%	14 990 655	75.0%	4 095 736	73.4%	21.5%
Service charges - Water		6 906 904	6 906 904	1 551 841	22.5%	1 649 374	23.9%	1 546 705	22.4%	4 747 921	68.7%	1 573 813	78.8%	(1.7%)
Service charges - Waste Water Management		1 929 950	1 914 945	450 959	23.4%	446 630	23.1%	424 964	22.2%	1 322 553	69.1%	469 959	74.5%	(9.6%)
Service charges - Waste Management		2 376 232	2 098 270	585 819	24.7%	447 527	18.8%	577 493	27.5%	1 610 838	76.8%	490 049	72.2%	17.8%
Sale of Goods and Rendering of Services		554 994	557 329	113 820	20.5%	108 501	19.5%	66 482	11.9%	288 804	51.8%	125 143	70.1%	(46.9%)
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 369 722	1 484 848	432 724	31.6%	347 244	25.4%	518 316	34.9%	1 298 284	87.4%	1 250 007	137.2%	(58.5%)
Interest earned from Current and Non Current Assets		154 925	155 120	29 596	19.1%	5 461	3.5%	144 412	93.1%	179 469	115.7%	56 423	112.2%	155.9%
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	48 962	-	-	26 706	-	26 706	54.5%	53 413	109.1%	38 154	-	(30.0%)
Rental from Fixed Assets		225 024	235 987	69 072	30.7%	58 353	25.9%	78 548	33.3%	205 973	87.3%	86 679	75.5%	(9.4%)
Special rating levies		42 197	42 227	9 762	23.1%	15 399	36.5%	10 782	25.5%	35 943	85.1%	9 727	63.2%	10.8%
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		208 294	216 558	48 406	23.2%	58 210	27.9%	58 095	26.8%	164 711	76.1%	34 820	53.5%	66.8%
Operational Revenue		434 283	453 522	52 246	12.0%	63 943	14.7%	55 702	12.3%	171 891	37.9%	180 983	84.7%	(69.2%)
Non-Exchange Revenue														
Property rates		11 195 496	11 195 496	2 679 052	23.9%	2 876 721	25.7%	2 913 410	26.0%	8 469 183	75.6%	2 567 627	75.8%	13.5%
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		220 269	289 103	49 801	22.6%	63 457	28.8%	65 822	22.8%	179 081	61.9%	52 147	64.0%	26.2%
Licences or permits		-	459	220	-	240	-	485	105.7%	944	205.7%	(682)	-	(171.1%)
Transfer and subsidies - Operational		5 412 741	5 249 938	1 973 910	36.5%	1 722 833	31.8%	1 387 125	26.4%	5 083 868	96.8%	1 319 014	90.3%	5.2%
Interest Receivables		698 428	934 619	320 083	45.8%	235 977	33.8%	103 890	11.1%	659 949	70.6%	(616 460)	-	(116.9%)
Fuel Levy		1 666 411	1 666 411	555 470	33.3%	555 470	33.3%	555 471	33.3%	1 666 411	100.0%	545 007	100.0%	1.9%
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	(268 710)	-	(100.0%)
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure		52 057 409	52 227 400	11 859 089	22.8%	11 461 130	22.0%	13 220 669	25.3%	36 540 889	70.0%	12 340 212	70.7%	7.1%
Employee related costs		13 910 915	13 216 832	3 178 258	22.8%	3 122 729	22.4%	3 087 741	23.4%	9 388 727	71.0%	2 779 543	66.5%	11.1%
Remuneration of councillors		171 124	174 173	35 471	20.7%	40 497	23.7%	35 525	20.4%	111 493	64.0%	36 383	63.6%	(2.4%)
Bulk purchases - electricity		17 297 830	17 277 742	5 257 219	30.4%	2 541 378	14.7%	4 474 489	25.9%	12 273 086	71.0%	4 040 784	73.4%	10.7%
Inventory consumed		5 308 476	5 582 201	950 631	17.9%	1 435 518	27.0%	1 479 537	26.5%	3 865 686	69.3%	1 241 913	70.2%	19.1%
Debt impairment		4 836 850	5 370 890	1 212 557	25.1%	1 206 551	24.9%	1 474 518	27.5%	3 893 627	72.5%	1 875 565	74.8%	(21.4%)
Depreciation, Amortisation and Impairment		2 447 187	2 450 261	8 071	.3%	1 117 467	45.7%	1 655 369	6.7%	1 290 908	52.7%	628 172	76.7%	(73.7%)
Interest/Dividends and Rent on Land		1 365 894	1 686 887	75 893	5.6%	517 889	37.9%	870 078	51.6%	1 463 860	86.8%	165 887	72.9%	424.5%
Contracted services		4 735 838	4 619 854	639 887	13.5%	1 155 743	24.4%	1 160 889	25.1%	2 956 518	64.0%	1 009 174	59.1%	15.0%
Transfers and subsidies		94 151	10 318	72	.1%	386	.4%	18 870	182.9%	19 328	187.3%	21 754	105.4%	(13.3%)
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost		1 889 143	1 837 742	501 030	26.5%	322 973	17.1%	382 385	20.8%	1 206 387	65.6%	538 886	90.0%	(29.0%)
Disposal of Fixed and Intangible Assets		-	501	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	71 268	-	71 268	-	2 152	-	3 211.7%
Surplus/(Deficit)		1 323 217	1 208 052	2 618 934		1 681 528		288 540		4 589 001		(330 775)		
Transfers and subsidies - capital (monetary allocations)		2 026 506	2 314 496	388 959	19.2%	(154 538)	(7.6%)	865 157	37.4%	1 099 579	47.5%	280 468	50.1%	208.5%
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	8 689	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions		3 349 723	3 522 548	3 007 893		1 526 990		1 153 697		5 688 580		(41 618)		
Income Tax		-	560	-	-	560	-	-	-	560	100.0%	-	-	-
Surplus/(Deficit) after income tax		3 349 723	3 521 989	3 007 893		1 526 431		1 153 697		5 688 021		(41 618)		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		3 349 723	3 521 989	3 007 893		1 526 431		1 153 697		5 688 021		(41 618)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		3 349 723	3 521 989	3 007 893		1 526 431		1 153 697		5 688 021		(41 618)		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		2 459 328	2 768 836	443 828	18.0%	685 582	27.9%	306 283	11.1%	1 435 693	51.9%	840 087	51.3%	(63.5%)
National Government		2 020 354	2 269 487	334 359	16.5%	527 058	26.1%	231 940	10.2%	1 093 357	48.2%	698 513	54.1%	(66.8%)
Provincial Government		10 000	8 630	2 400	24.0%	4 057	40.6%	1 405	16.3%	7 863	91.1%	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	66 743	63.6%	(99.1%)
Transfers and subsidies - capital (monetary alloc)(Departm Age		149 987	612	-	-	-	-	612	100.0%	612	100.0%	-	-	-
Transfers recognised - capital		2 180 341	2 278 729	336 759	15.4%	531 115	24.4%	233 958	10.3%	1 101 832	48.4%	765 256	54.7%	(69.4%)
Borrowing		-	-	-	-	3 515	-	(3 515)	-	-	-	1 279	-	(374.8%)
Internally generated funds		278 987	490 106	107 068	38.4%	150 952	54.1%	75 840	15.5%	333 861	68.1%	73 553	30.6%	3.1%
Capital Expenditure Functional		2 459 328	2 768 836	443 828	18.0%	682 067	27.7%	309 798	11.2%	1 435 693	51.9%	69 040 728	3 121.0%	(99.8%)
Municipal governance and administration		281 237	303 970	49 963	17.8%	100 942	35.9%	48 164	15.8%	199 069	65.5%	69 221 091	26 682.5%	(99.9%)
Executive and Council		15 000	-	2 400	16.0%	(2 400)	(16.0%)	-	-	-	-	906	-	(100.0%)
Finance and administration		266 237	303 970	47 563	17.9%	103 342	38.8%	48 164	15.8%	199 069	65.5%	69 220 185	26 682.2%	(99.9%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		465 373	236 190	148 644	31.9%	(88 659)	(19.1%)	57 799	24.5%	117 785	49.9%	(54 795)	(23.2%)	(205.5%)
Community and Social Services		10 000	10 391	5 243	52.4%	1 273	12.7%	1 913	18.4%	8 429	81.1%	(48 229)	(548.5%)	(104.0%)
Sport And Recreation		16 000	22 157	-	-	3 166	19.8%	6 899	31.1%	10 065	45.4%	-	-	(100.0%)
Public Safety		9 000	10 750	877	9.7%	6 703	74.5%	1 285	12.0%	8 865	82.5%	-	-	(100.0%)
Housing		412 373	174 891	142 524	34.6%	(99 801)	(24.2%)	45 106	25.8%	87 829	50.2%	(6 190)	7.4%	(828.7%)
Health		18 000	18 000	-	-	-	-	2 596	14.4%	2 596	14.4%	(376)	-	(790.8%)
Economic and Environmental Services		644 022	594 269	84 079	13.1%	74 136	11.5%	39 766	6.7%	197 982	33.3%	(103 945)	-	(138.3%)
Planning and Development		26 500	26 500	52	.2%	2 850	10.8%	2 355	8.9%	5 256	19.8%	-	-	(100.0%)
Road Transport		617 522	566 769	84 028	13.6%	70 292	11.4%	37 412	6.6%	191 731	33.8%	(103 945)	-	(136.0%)
Environmental Protection		-	1 000	-	-	594	-	-	-	594	-	-	-	-
Trading Services		1 063 697	1 621 406	161 141	15.1%	594 695	55.9%	162 357	10.0%	918 193	56.6%	(21 622)	1.3%	(850.9%)
Energy sources		472 500	581 500	99 863	21.1%	145 976	30.9%	86 722	14.9%	332 561	57.2%	(5 250)	1.6%	(1 751.9%)
Water Management		253 140	661 367	23 251	9.2%	236 375	93.4%	69 811	10.6%	329 438	49.8%	1 342	.4%	5 102.6%
Waste Water Management		328 807	371 519	31 104	9.5%	214 083	65.1%	4 297	1.2%	249 485	67.2%	(17 714)	-	(124.3%)
Waste Management		9 250	7 000	6 922	74.8%	(1 739)	(18.8%)	1 527	21.8%	6 710	95.9%	-	100.0%	(100.0%)
Other		5 000	13 000	-	-	953	19.1%	1 711	13.2%	2 664	20.5%	-	-	(100.0%)

Service charges	36 877 517	(22 472 311)	9 257 117	25.8%	8 666 094	24.2%	(6 697 326)	29.8%	11 225 884	(50.0%)	3 112	-	(215 306.0%)
Other revenue	-	-	12 550	-	1 098 390	-	(8 874 191)	-	(7 763 251)	-	1 575 828	53.9%	(663.1%)
Transfers and Subsidies - Operational	689 709	-	2 910 144	421.9%	957 619	138.8%	(4 885 676)	-	(1 017 913)	-	124 454 670	1 993.5%	(103.9%)
Transfers and Subsidies - Capital	-	-	346 759	-	1 109 717	-	171 163	-	1 627 639	-	1 422 525	74.2%	(88.0%)
Interest	58 288	-	85 000	145.8%	56 934	97.7%	(16 669)	-	125 265	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 019 941)	(49 734 590)	(14 714 246)	28.8%	(9 315 109)	18.3%	16 658 598	(33.5%)	(7 370 757)	14.8%	6 479 964	(10.7%)	157.1%
Suppliers and employees	(47 520 428)	(48 448 488)	(14 714 246)	31.0%	(8 668 830)	18.2%	16 760 935	(34.6%)	(6 612 142)	13.6%	6 479 964	(11.6%)	158.7%
Finance charges	(3 492 253)	(1 276 017)	-	-	(593 778)	17.0%	(92 282)	7.2%	(686 059)	53.8%	-	-	(100.0%)
Transfers and Subsidies	(7 259)	(10 085)	-	-	(62 501)	861.0%	(10 055)	99.7%	(72 556)	719.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	(3 198 930)	(73 941 732)	53 152	(1.7%)	4 814 741	(150.5%)	(4 153 723)	5.6%	714 170	(1.0%)	91 698 698	300.8%	(104.5%)
Cash Flow from Investing Activities													
Receipts	-	-	(22 008)	-	(1 678 470)	-	(2 286 381)	-	(3 986 859)	-	(14 502)	-	15 666.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	895	-	1 612	-	(3 126)	-	(618)	-	(14 502)	-	(78.4%)
Decrease (increase) in non-current investments	-	-	(22 902)	-	(1 680 083)	-	(2 283 255)	-	(3 986 241)	-	-	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 459 328)	-	-	-	(1 125 895)	45.8%	1 125 895	-	-	-	-	-	(100.0%)
Capital assets	(2 459 328)	-	-	-	(1 125 895)	45.8%	1 125 895	-	-	-	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(2 459 328)	-	(22 008)	.9%	(2 804 365)	114.0%	(1 160 486)	-	(3 986 859)	-	(14 502)	9.4%	7 902.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(277 769)	-	-	-	(277 769)	-	-	-	-
Repayment of borrowing	-	-	-	-	(277 769)	-	-	-	(277 769)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	(277 769)	-	-	-	(277 769)	-	-	-	-
Net Increase/(Decrease) in cash held	(5 658 259)	(73 941 732)	31 144	(.6%)	1 732 607	(30.6%)	(5 314 209)	7.2%	(3 550 458)	4.8%	91 684 196	302.1%	(105.8%)
Cash/cash equivalents at the year begin:	-	(679 565)	(567 346)	-	(541 805)	-	5 942 523	(874.5%)	(567 346)	83.5%	35 869 953	-	(83.4%)
Cash/cash equivalents at the year end:	(5 658 259)	(74 621 297)	(536 202)	9.5%	3 663 872	(64.8%)	734 714	(1.0%)	734 714	(1.0%)	135 311 437	308.2%	(99.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	800 268	11.4%	164 264	2.3%	260 972	3.7%	5 788 188	82.5%	7 013 691	21.6%	376 400	5.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 236 405	29.4%	41 072	1.0%	134 632	3.2%	2 795 487	66.4%	4 207 597	13.0%	43 759	1.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	920 068	16.3%	134 804	2.4%	280 903	4.6%	4 342 305	76.7%	5 658 080	17.4%	38 681	.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	167 504	11.4%	28 600	1.9%	58 930	4.0%	1 220 184	82.7%	1 475 219	4.5%	77 145	5.2%	-	-
Receivables from Exchange Transactions - Waste Management	207 090	10.1%	35 779	1.7%	43 357	2.1%	1 769 541	86.1%	2 065 776	6.3%	98 020	4.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16 497	2.3%	1 932	.3%	1 905	.3%	700 188	97.2%	720 522	2.2%	94 130	13.1%	-	-
Interest on Arrear Debtor Accounts	572 360	6.3%	176 036	2.0%	247 483	2.7%	8 024 909	89.0%	9 020 789	27.8%	217 250	2.4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(790 548)	(34.7%)	(48 402)	(2.1%)	52 442	2.3%	3 061 553	134.6%	2 275 046	7.0%	35 955	1.6%	-	-
Total By Income Source	3 129 654	9.7%	534 086	1.6%	1 060 626	3.3%	27 702 355	85.4%	32 426 721	100.0%	981 339	3.0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	792 356	43.7%	29 441	1.6%	119 892	6.6%	873 204	48.1%	1 814 893	5.6%	-	-	-	-
Commercial	569 121	5.7%	126 483	1.3%	330 214	3.3%	8 953 321	89.7%	9 979 140	30.8%	171 034	1.7%	-	-
Households	1 768 176	8.6%	378 162	1.8%	610 519	3.0%	17 875 830	86.6%	20 632 688	63.6%	810 305	3.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 129 654	9.7%	534 086	1.6%	1 060 626	3.3%	27 702 355	85.4%	32 426 721	100.0%	981 339	3.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 307 031	30.9%	110 316	2.6%	916 196	21.7%	1 897 740	44.9%	4 231 283	82.9%
Bulk Water	-	-	11 285	100.0%	-	-	-	-	11 285	2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	438 106	52.4%	220 276	26.3%	92 337	11.0%	86 107	10.3%	836 826	16.4%
Auditor-General	-	-	99	89.4%	-	-	12	10.6%	111	-
Other	22 007	86.0%	-	-	-	-	3 568	14.0%	25 575	5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 767 144	34.6%	341 976	6.7%	1 008 533	19.8%	1 987 427	38.9%	5 105 080	100.0%

Contact Details

Municipal Manager	Mr Johann Mettler	012 358 4901
Chief Financial Officer	Mr Owen Witbooi	012 358 6068

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	9 498 043	9 339 361	2 708 462	28.5%	2 313 343	24.4%	1 961 426	21.0%	6 983 231	74.8%	2 089 037	81.3%	(6.1%)
Exchange Revenue													
Service charges - Electricity	3 952 803	3 952 803	1 318 876	33.4%	908 446	23.0%	758 653	19.2%	2 985 975	75.5%	764 279	72.4%	(7.7%)
Service charges - Water	1 799 535	1 625 503	329 427	18.3%	455 824	25.3%	397 831	24.5%	1 183 182	72.8%	407 326	92.0%	(2.3%)
Service charges - Waste Water Management	384 955	357 011	80 801	20.5%	90 682	23.0%	91 948	25.8%	263 441	73.8%	87 630	71.6%	4.9%
Service charges - Waste Management	212 194	212 194	53 715	25.3%	52 819	24.9%	52 848	24.9%	159 382	75.1%	51 122	66.5%	3.4%
Sale of Goods and Rendering of Services	59 797	59 797	9 633	16.1%	12 332	20.6%	15 217	25.4%	37 182	62.2%	15 383	111.1%	(1.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	168 540	168 540	38 008	22.6%	45 215	26.8%	(78 007)	(46.3%)	5 216	3.1%	42 498	109.8%	(283.6%)
Interest earned from Current and Non Current Assets	6 030	6 030	1 271	21.1%	964	16.0%	3 901	64.7%	6 136	101.8%	2 147	79.6%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 236	19 236	4 636	24.1%	4 391	22.8%	4 060	21.1%	13 086	68.0%	4 755	78.8%	(14.6%)
Licences or permits	292	292	20	6.8%	22	7.7%	31	10.6%	73	25.1%	33	45.4%	(5.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	3 823	3 823	3 363	88.0%	2 269	59.4%	2 314	60.5%	7 946	207.8%	436	90.9%	431.0%
Operational Revenue	9 872	9 872	3 625	36.7%	1 168	11.8%	412	4.2%	5 205	52.7%	1 788	79.6%	(76.9%)
Non-Exchange Revenue													
Property rates	1 352 245	1 352 245	338 680	25.0%	339 594	25.1%	337 491	25.0%	1 015 765	75.1%	324 716	76.4%	3.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	219 540	219 540	1 401	.6%	519	2%	1 116	.5%	3 036	1.4%	70 486	152.6%	(98.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 269 423	1 323 116	518 180	40.8%	392 205	30.9%	366 384	27.7%	1 276 768	96.5%	308 921	96.4%	18.6%
Interest Receivables	29 359	29 359	6 827	23.3%	6 883	23.4%	7 126	24.3%	20 836	71.0%	7 516	156.9%	(5.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	9 114 055	9 052 415	2 166 354	23.8%	1 463 764	16.1%	2 101 499	23.2%	5 731 617	63.3%	2 209 617	83.9%	(4.9%)
Employee related costs	1 658 495	1 606 801	349 776	21.1%	343 361	20.7%	336 254	20.9%	1 029 391	64.1%	321 540	67.1%	4.6%
Remuneration of councillors	70 188	70 188	16 287	23.2%	18 480	26.3%	16 666	23.7%	51 414	73.3%	10 867	64.3%	-
Bulk purchases - electricity	3 103 568	3 103 568	583 999	18.8%	746 104	24.0%	704 189	22.7%	2 033 392	65.5%	637 728	79.5%	10.4%
Inventory consumed	1 616 906	1 622 855	929 413	57.5%	(159 880)	(9.9%)	455 236	28.1%	1 224 769	75.5%	354 944	28.3%	-
Debt Impairment	1 165 997	1 054 395	-	-	-	-	-	-	-	-	513 509	160.5%	(100.0%)
Depreciation, Amortisation and Impairment	355 737	468 761	87 349	24.6%	87 349	24.6%	146 434	31.2%	321 132	68.5%	82 714	54.0%	77.0%
Interest,Dividends and Rent on Land	-	-	80 769	-	135 396	-	156 252	-	372 417	-	110 018	42.0%	-
Contracted services	783 109	756 370	94 589	12.1%	212 691	27.2%	218 963	28.9%	526 243	69.6%	144 455	56.4%	51.6%
Transfers and subsidies	2 200	3 300	341	15.5%	165	7.5%	182	5.5%	688	20.9%	172	16.0%	5.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	357 856	366 177	24 730	6.9%	80 118	22.4%	67 323	18.4%	172 172	47.0%	33 670	49.6%	100.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	383 988	286 946	542 108		849 579		(140 073)		1 251 614		(120 581)		
Transfers and subsidies - capital (monetary allocations)	148 165	206 671	14 003	9.5%	62 561	42.2%	58 671	28.4%	135 235	65.4%	45 550	57.9%	28.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	7 125	-	7 125	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	532 153	493 616	556 112		912 140		(74 276)		1 393 975		(75 030)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	532 153	493 616	556 112		912 140		(74 276)		1 393 975		(75 030)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	532 153	493 616	556 112		912 140		(74 276)		1 393 975		(75 030)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	532 153	493 616	556 112		912 140		(74 276)		1 393 975		(75 030)		

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	379 716	459 166	37 844	10.0%	69 255	18.2%	64 824	14.1%	171 922	37.4%	48 378	41.8%	34.0%
National Government	146 665	168 599	25 254	17.2%	45 186	30.8%	26 350	15.6%	96 790	57.4%	23 970	68.8%	9.9%
Provincial Government	1 500	2 462	-	-	-	-	296	12.0%	296	12.0%	6 822	-	(95.7%)
District Municipality	-	1 161	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	148 165	172 221	25 254	17.0%	45 186	30.5%	26 646	15.5%	97 086	56.4%	30 791	67.5%	(13.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	231 550	286 946	12 590	5.4%	24 068	10.4%	38 178	13.3%	74 836	26.1%	17 586	21.4%	117.1%
Capital Expenditure Functional	379 716	459 166	37 844	10.0%	69 255	18.2%	71 949	15.7%	179 047	39.0%	48 378	41.8%	48.7%
Municipal governance and administration	41 925	27 925	36	.1%	4 080	9.7%	4 960	17.8%	9 076	32.5%	1 623	32.5%	205.7%
Executive and Council	-	800	-	-	-	-	687	85.9%	687	85.9%	-	-	(100.0%)
Finance and administration	41 925	27 125	36	.1%	4 080	9.7%	4 273	15.8%	8 369	30.9%	1 623	35.3%	163.3%
Internal audit	-	-	-	-	-	-	-	-	1 146	8.7%	6 924	-	(95.7%)
Community and Public Safety	28 049	13 167	102	.4%	748	2.7%	296	2.2%	1 146	8.7%	6 924	26.6%	(95.7%)
Community and Social Services	14 269	2 637	102	.7%	130	.9%	-	-	233	8.8%	103	5.3%	(100.0%)
Sport And Recreation	2 280	-	-	-	618	27.1%	-	-	618	27.1%	-	-	-
Public Safety	11 500	8 250	-	-	-	-	296	3.6%	296	3.6%	6 822	-	(95.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 708	68 073	6 138	13.1%	10 434	22.3%	13 686	20.1%	30 257	44.4%	(51 128)	85.8%	(126.8%)
Planning and Development	825	3 335	-	-	692	83.9%	-	-	692	20.8%	(61 911)	-	(100.0%)
Road Transport	45 882	64 737	6 138	13.4%	9 742	21.2%	13 686	21.1%	29 565	45.7%	10 783	120.2%	26.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	263 034	350 002	31 568	12.0%	53 992	20.5%	53 007	15.1%	138 568	39.6%	90 959	40.8%	(41.7%)
Energy sources	164 000	157 583	12 554	7.7%	11 637	7.1%	23 066	14.6%	47 258	30.0%	15 964	27.1%	44.5%
Water Management	68 258	114 719	17 735	26.0%	12 243	17.9%	21 472	18.7%	51 450	44.6%	44 450	23.8%	26.8%
Waste Water Management	7 646	55 756	1 278	16.7%	23 594	308.6%	8 470	15.2%	33 342	59.8%	52 594	67.8%	(64.0%)
Waste Management	23 129	21 944	-	-	6 519	28.2%	-	-	6 519	29.7%	5 111	87.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	9 534 756	9 494 160	2 169 845	22.8%	2 223 261	23.3%	1 738 803	18.3%	6 131 909	64.6%	1 766 836	76.1%	(1.6%)
Property rates	1 149 408	1 149 408	236 442	20.6%	238 711	20.8%	243 666	21.2%	718 818	62.5%	236 954	59.2%	2.8%

Service charges	6 295 967	6 195 195	1 174 123	18.6%	1 123 442	17.8%	959 516	15.5%	3 257 080	52.6%	806 380	53.1%	19.0%
Other revenue	486 128	486 128	160 735	33.1%	416 171	85.6%	84 982	17.5%	661 888	136.2%	343 349	(791.2%)	(75.2%)
Transfers and Subsidies - Operational	1 269 423	1 273 217	534 953	42.1%	384 934	30.3%	344 898	27.1%	1 264 785	99.3%	304 681	99.5%	13.1%
Transfers and Subsidies - Capital	148 165	204 548	35 812	24.2%	42 714	28.8%	96 318	47.1%	174 844	85.5%	50 302	104.1%	91.5%
Interest	185 664	185 664	27 781	15.0%	17 290	9.3%	9 424	5.1%	54 495	29.4%	24 972	49.6%	(62.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 600 259)	(7 533 875)	(1 825 882)	24.0%	(2 481 954)	32.7%	(3 639 611)	48.3%	(7 947 447)	105.5%	(1 739 610)	87.4%	109.2%
Suppliers and employees	(7 600 259)	(7 533 875)	(1 825 882)	24.0%	(2 481 954)	32.7%	(3 639 611)	48.3%	(7 947 447)	105.5%	(1 739 610)	87.4%	109.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 934 496	1 960 286	343 963	17.8%	(258 693)	(13.4%)	(1 900 808)	(97.0%)	(1 815 538)	(92.6%)	27 227	11.8%	(7 081.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(436 673)	(516 124)	(37 844)	8.7%	(69 255)	15.9%	(71 949)	13.9%	(179 047)	34.7%	(48 378)	41.8%	48.7%
Capital assets	(436 673)	(516 124)	(37 844)	8.7%	(69 255)	15.9%	(71 949)	13.9%	(179 047)	34.7%	(48 378)	41.8%	48.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(436 673)	(516 124)	(37 844)	8.7%	(69 255)	15.9%	(71 949)	13.9%	(179 047)	34.7%	(48 378)	41.8%	48.7%
Cash Flow from Financing Activities													
Receipts	-	-	20 937	-	(19 618)	-	899	-	2 218	-	3 144	-	(71.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	20 937	-	(19 618)	-	899	-	2 218	-	3 144	-	(71.4%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	20 937	-	(19 618)	-	899	-	2 218	-	3 144	-	(71.4%)
Net Increase/(Decrease) in cash held	1 497 823	1 444 162	327 056	21.8%	(347 566)	(23.2%)	(1 971 857)	(136.5%)	(1 992 367)	(138.0%)	(18 007)	.5%	10 850.6%
Cash/cash equivalents at the year begin:	823 004	217 272	319 645	38.8%	544 328	66.1%	196 762	90.6%	319 645	147.1%	26 018	100.0%	666.2%
Cash/cash equivalents at the year end:	2 320 828	1 661 434	544 328	23.5%	196 762	8.5%	(1 774 688)	(106.8%)	(1 774 688)	(106.8%)	8 011	1.0%	(22 252.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	228 768	5.2%	171 416	3.9%	130 334	2.9%	3 900 565	88.0%	4 431 083	35.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	645 948	20.6%	347 753	11.1%	66 944	2.1%	2 080 547	66.2%	3 141 192	25.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	103 807	6.1%	54 561	3.2%	48 663	2.9%	1 487 500	87.8%	1 694 531	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	40 166	3.5%	27 875	2.4%	23 114	2.0%	1 071 390	92.2%	1 162 544	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 021	2.6%	14 547	2.0%	13 568	1.8%	686 824	93.6%	733 960	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 236	2.7%	14 341	2.7%	14 277	2.7%	490 475	92.0%	533 329	4.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56 751	7.4%	13 716	1.8%	16 879	2.2%	680 722	88.6%	768 068	6.2%	-	-	-	-
Total By Income Source	1 108 497	8.9%	644 208	5.2%	313 779	2.5%	10 398 023	83.4%	12 464 507	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	28 208	5.0%	22 292	3.9%	23 555	4.2%	492 443	86.9%	566 498	4.5%	-	-	-	-
Commercial	747 980	22.2%	368 604	10.9%	80 521	2.4%	2 173 532	64.5%	3 370 637	27.0%	-	-	-	-
Households	332 310	3.9%	253 312	3.0%	209 702	2.5%	7 732 048	90.7%	8 527 373	68.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 108 497	8.9%	644 208	5.2%	313 779	2.5%	10 398 023	83.4%	12 464 507	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(407 376)	(4.9%)	433 450	5.2%	76 122	9%	8 186 465	98.8%	8 288 661	81.2%
Bulk Water	(116 196)	(6.3%)	(97 185)	(5.3%)	108 811	5.9%	1 944 875	105.7%	1 840 305	18.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 863	19.0%	8 132	10.4%	763	1.0%	54 301	69.6%	78 059	.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(508 709)	(5.0%)	344 397	3.4%	185 696	1.8%	10 185 640	99.8%	10 207 025	100.0%

Contact Details

Municipal Manager	Mr April Ntuli	087 562 1980
Chief Financial Officer	Mr Mpfareleni Maseanoka	087 562 0497

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure														
Operating Revenue	2 019 473	1 999 750	519 283	25.7%	453 144	22.4%	434 255	21.7%	1 406 682	70.3%	402 520	73.1%	7.9%	
Exchange Revenue														
Service charges - Electricity	705 879	705 879	185 313	26.3%	154 923	21.9%	145 658	20.6%	485 893	68.8%	132 085	70.6%	10.3%	
Service charges - Water	322 106	322 106	78 145	24.3%	69 953	21.7%	74 675	23.2%	222 773	69.2%	68 857	71.6%	8.4%	
Service charges - Waste Water Management	74 628	74 628	17 837	23.9%	17 855	23.9%	17 667	23.7%	53 358	71.5%	17 523	74.5%	8%	
Service charges - Waste Management	70 941	74 941	17 801	25.1%	17 811	25.1%	17 767	23.7%	53 379	71.2%	16 037	72.7%	10.8%	
Sale of Goods and Rendering of Services	9 742	9 742	4 382	45.0%	372	3.8%	1 427	14.7%	6 182	63.5%	1 794	58.4%	(20.5%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	28 440	28 440	5 022	17.7%	5 232	18.4%	4 413	15.5%	14 667	51.6%	5 781	71.2%	(23.7%)	
Interest earned from Current and Non Current Assets	48 822	48 822	9 588	19.6%	9 324	19.1%	9 111	18.7%	28 024	57.4%	10 531	73.5%	(13.5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 230	2 230	282	22.9%	436	35.4%	277	12.4%	995	44.6%	273	71.4%	1.4%	
Licences or permits	-	2	-	-	0	-	-	-	0	10.5%	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	5 036	5 034	1 089	21.6%	225	4.5%	143	2.8%	1 457	28.9%	491	26.8%	(71.0%)	
Non-Exchange Revenue														
Property rates	423 566	413 566	95 783	22.6%	95 108	22.5%	96 648	23.4%	287 539	69.5%	89 422	75.5%	8.1%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	88 471	58 471	13 156	14.9%	8 655	9.8%	9 904	16.9%	31 715	54.2%	10 190	36.0%	(2.8%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	218 111	233 388	84 433	38.7%	68 148	31.2%	52 153	22.3%	204 734	87.7%	44 882	95.6%	16.2%	
Interest Receivables	22 501	22 501	6 453	28.7%	5 101	22.7%	4 411	19.6%	15 965	71.0%	4 653	74.7%	(5.2%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2 110 703	2 090 789	443 685	21.0%	489 491	23.2%	388 283	18.6%	1 321 459	63.2%	362 643	64.0%	7.1%	
Employee related costs	476 021	478 193	107 559	22.6%	104 584	22.0%	107 280	22.4%	319 423	66.8%	98 871	71.0%	8.5%	
Remuneration of councillors	15 431	16 335	3 726	24.1%	4 224	27.4%	3 810	23.3%	11 760	72.0%	3 636	71.8%	4.8%	
Bulk purchases - electricity	638 155	638 155	176 116	27.6%	130 889	20.5%	112 350	17.6%	419 355	65.7%	99 485	69.6%	12.9%	
Inventory consumed	187 478	185 754	34 514	18.4%	34 439	18.4%	34 844	18.8%	103 798	55.9%	39 034	68.3%	(10.7%)	
Debt impairment	209 165	131 472	11 601	5.5%	63 310	30.3%	9 043	6.9%	83 953	63.9%	8 428	17.7%	7.3%	
Depreciation, Amortisation and Impairment	126 861	126 861	30 722	24.2%	30 984	24.4%	31 498	24.8%	93 204	73.5%	29 586	72.4%	6.5%	
Interest, Dividends and Rent on Land	25 718	30 381	1 099	4.3%	14 190	55.2%	1 064	3.5%	16 353	53.8%	991	56.6%	7.4%	
Contracted services	221 088	232 661	30 065	13.6%	51 225	23.2%	42 007	18.1%	123 297	53.0%	43 042	52.4%	(2.4%)	
Transfers and subsidies	2 662	1 847	244	9.2%	380	14.3%	535	29.0%	1 159	62.8%	267	47.7%	100.3%	
Irrecoverable debts written off	7 155	50 848	4 058	56.7%	6 148	85.9%	3 746	7.4%	13 952	27.4%	4 240	62.1%	(11.7%)	
Operational Cost and Other Cost	137 553	134 866	24 233	17.6%	27 199	19.8%	22 031	16.3%	73 463	54.5%	16 168	59.3%	36.3%	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	4 204	-	(100.0%)	
Other Losses	63 416	63 416	19 749	31.1%	21 919	34.6%	20 074	31.7%	61 742	97.4%	14 692	92.3%	36.6%	
Surplus/(Deficit)	(91 230)	(91 039)	75 598		(36 347)		45 972		85 223		39 877			
Transfers and subsidies - capital (monetary allocations)	106 314	94 385	13 240	12.5%	39 588	37.2%	25 351	26.9%	78 179	82.8%	27 545	74.6%	(8.0%)	
Transfers and subsidies - capital (in-kind)	-	7 184	-	-	-	-	7 184	100.0%	7 184	100.0%	-	100.0%	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	15 084	10 529	88 838		3 241		78 506		170 585		67 422			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	15 084	10 529	88 838		3 241		78 506		170 585		67 422			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	15 084	10 529	88 838		3 241		78 506		170 585		67 422			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	15 084	10 529	88 838		3 241		78 506		170 585		67 422			

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		235 715	244 179	25 412	10.8%	76 493	32.5%	36 097	14.8%	138 003	56.5%	55 664	55.6%	(35.2%)
National Government		83 802	73 208	11 164	13.3%	37 150	44.3%	13 727	18.8%	62 041	84.7%	19 284	76.2%	(28.8%)
Provincial Government		5 746	5 946	420	7.3%	1 250	21.7%	738	12.4%	2 407	40.5%	2 818	45.1%	(73.8%)
District Municipality		-	54	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		4 000	4 000	266	6.6%	1 040	26.0%	196	4.9%	1 501	37.5%	1 323	56.2%	(85.2%)
Transfers recognised - capital		93 548	83 208	11 850	12.7%	39 439	42.2%	14 660	17.6%	65 949	79.3%	23 426	73.2%	(37.4%)
Borrowing		70 240	76 010	4 859	6.9%	24 495	34.9%	7 443	9.8%	36 797	48.4%	20 416	39.0%	(63.5%)
Internally generated funds		71 927	84 961	8 704	12.1%	12 560	17.5%	13 994	16.5%	35 257	41.5%	11 823	44.4%	18.4%
Capital Expenditure Functional		235 715	251 363	25 412	10.8%	76 493	32.5%	43 281	17.2%	145 186	57.8%	55 664	55.8%	(22.2%)
Municipal governance and administration		8 310	8 795	3 769	45.3%	2 375	28.6%	127	1.5%	6 271	72.0%	2 141	51.5%	(94.1%)
Executive and Council		-	85	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		8 310	8 620	3 769	45.3%	2 375	28.6%	127	1.5%	6 271	72.8%	2 141	51.5%	(94.1%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		21 161	30 161	1 871	8.8%	6 200	29.3%	1 985	6.6%	10 056	33.3%	5 307	59.4%	(62.6%)
Community and Social Services		5 442	5 342	420	7.7%	1 250	23.0%	1 080	20.2%	2 749	51.5%	2 164	32.6%	(50.1%)
Sport And Recreation		12 364	20 664	1 403	11.3%	3 678	29.7%	697	3.4%	5 778	28.0%	1 270	71.2%	(45.1%)
Public Safety		3 354	4 154	48	1.4%	1 272	37.9%	208	5.0%	1 529	36.8%	1 873	72.2%	(88.9%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		44 285	53 074	13 985	31.6%	21 993	49.7%	2 380	4.5%	38 358	72.3%	9 969	60.2%	(76.1%)
Planning and Development		4 370	880	461	10.5%	409	9.4%	-	-	870	98.9%	740	53.1%	(100.0%)
Road Transport		39 915	52 195	13 524	33.9%	21 584	54.1%	2 380	4.6%	37 488	71.8%	9 230	61.3%	(74.2%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		161 959	159 423	5 787	3.6%	45 926	28.4%	38 788	24.3%	90 501	56.8%	38 247	53.7%	1.4%
Energy sources		49 864	49 584	2 017	4.0%	18 660	37.4%	12 141	24.5%	32 817	66.2%	14 519	66.8%	(16.4%)
Water Management		41 686	38 823	2 964	7.1%	14 539	34.9%	11 054	28.5%	28 557	73.6%	14 083	74.0%	(21.5%)
Waste Water Management		23 459	24 226	806	3.4%	2 612	11.1%	3 254	13.4%	6 673	27.5%	8 029	35.1%	(59.5%)
Waste Management		46 950	46 790	-	-	10 115	21.5%	12 340	26.4%	22 455	48.0%	1 616	5.7%	663.5%
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	1 094 023	1 105 166	265 650	24.3%	244 730	22.4%	258 559	23.4%	768 939	69.6%	220 981	77.1%	17.0%
Other revenue	20 946	28 906	391 954	1 871.3%	(15 442)	(73.7%)	256 115	886.0%	632 627	2 188.6%	885 241	14 265.3%	(71.1%)
Transfers and Subsidies - Operational	218 111	218 111	95 272	43.7%	65 897	30.2%	47 045	21.6%	208 214	95.5%	43 497	84.9%	8.2%
Transfers and Subsidies - Capital	104 814	104 814	48 074	45.9%	42 225	40.3%	23 592	22.5%	113 891	108.7%	37 667	122.9%	(37.4%)
Interest	48 822	48 822	11 886	24.3%	20 596	42.2%	13 655	28.0%	46 137	94.5%	10 827	60.0%	26.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 735 472)	(1 638 532)	(557 817)	32.1%	(524 293)	30.2%	(444 918)	27.2%	(1 527 028)	93.2%	(468 449)	89.6%	(5.0%)
Suppliers and employees	(1 709 754)	(1 608 151)	(557 817)	32.6%	(524 293)	30.7%	(444 918)	27.7%	(1 527 028)	95.0%	(468 449)	91.0%	(5.0%)
Finance charges	(25 718)	(30 381)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	132 454	239 496	333 042	251.4%	(86 422)	(65.2%)	233 327	97.4%	479 947	200.4%	801 251	3 734.7%	(70.9%)
Cash Flow from Investing Activities													
Receipts	426	376	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	426	376	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(235 715)	(249 797)	(25 412)	10.8%	(76 493)	32.5%	(41 919)	16.8%	(143 825)	57.6%	(50 916)	57.9%	(17.7%)
Capital assets	(235 715)	(249 797)	(25 412)	10.8%	(76 493)	32.5%	(41 919)	16.8%	(143 825)	57.6%	(50 916)	57.9%	(17.7%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(235 289)	(249 421)	(25 412)	10.8%	(76 493)	32.5%	(41 919)	16.8%	(143 825)	57.7%	(50 916)	57.9%	(17.7%)
Cash Flow from Financing Activities													
Receipts	65 240	65 240	382	.6%	(1 259)	(1.9%)	3 320	5.1%	2 442	3.7%	500	(4.7%)	564.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	1 089	(3.0%)	(100.0%)
Borrowing long term/refinancing	65 240	65 240	-	-	-	-	2 986	4.6%	2 986	4.6%	(589)	(52.6%)	(607.0%)
Increase (decrease) in consumer deposits	-	-	382	-	(1 259)	-	334	-	(544)	-	-	-	(100.0%)
Payments	(35 027)	(36 027)	(402)	1.1%	(18 810)	53.7%	(3 773)	10.5%	(22 985)	63.8%	(509)	28.8%	641.8%
Repayment of borrowing	(35 027)	(36 027)	(402)	1.1%	(18 810)	53.7%	(3 773)	10.5%	(22 985)	63.8%	(509)	28.8%	641.8%
Net Cash from/(used) Financing Activities	30 213	29 213	(20)	(.1%)	(20 070)	(66.4%)	(453)	(1.6%)	(20 543)	(70.3%)	(9)	(35.9%)	5 078.7%
Net Increase/(Decrease) in cash held	(72 623)	19 288	307 609	(423.6%)	(182 985)	252.0%	190 955	990.0%	315 579	1 636.1%	750 327	(1 825.6%)	(74.6%)
Cash/cash equivalents at the year begin:	494 487	464 035	464 001	93.8%	771 610	156.0%	588 625	126.5%	464 001	100.0%	2 264 755	85.0%	(74.0%)
Cash/cash equivalents at the year end:	421 864	483 323	771 610	182.9%	588 625	139.5%	779 580	161.3%	779 580	161.3%	3 015 082	695.2%	(74.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 523	9.9%	9 487	4.8%	8 678	4.4%	159 286	80.9%	196 973	24.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 792	37.2%	3 009	5.7%	1 277	2.4%	29 091	54.7%	53 169	6.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 240	9.2%	9 757	3.7%	7 453	2.8%	221 637	84.2%	263 087	32.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 839	9.3%	1 765	3.4%	1 503	2.9%	43 960	84.4%	52 067	6.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 685	8.2%	2 010	3.5%	1 752	3.1%	48 947	85.3%	57 395	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 790	2.9%	3 589	2.8%	2 970	2.3%	119 503	92.0%	129 851	16.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 577	8.5%	1 773	3.3%	854	1.6%	46 789	86.7%	53 993	6.7%	-	-	-	-
Total By Income Source	81 446	10.1%	31 390	3.9%	24 487	3.0%	669 212	83.0%	806 534	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 508	6.3%	1 866	4.7%	1 049	2.6%	34 267	86.3%	39 689	4.9%	-	-	-	-
Commercial	29 445	28.7%	4 571	4.5%	2 468	2.4%	66 136	64.4%	102 619	12.7%	-	-	-	-
Households	49 493	7.5%	24 953	3.8%	20 971	3.2%	568 809	85.6%	664 226	82.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	81 446	10.1%	31 390	3.9%	24 487	3.0%	669 212	83.0%	806 534	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	41 869	100.0%	-	-	-	-	-	-	41 869	67.7%
Bulk Water	18 089	100.0%	-	-	-	-	-	-	18 089	29.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 853	100.0%	-	-	-	-	-	-	1 853	3.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	61 812	100.0%	-	-	-	-	-	-	61 812	100.0%

Contact Details

Municipal Manager	Mr Phumudzo Magodi	016 360 7412
Chief Financial Officer	Mrs Koo bashini Desai	016 360 7449

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure														
Operating Revenue		1 453 050	1 464 244	421 013	29.0%	388 990	26.8%	352 707	24.1%	1 162 710	79.4%	319 537	78.3%	10.4%
Exchange Revenue														
Service charges - Electricity		569 823	556 493	161 134	28.3%	128 449	22.5%	128 467	23.1%	418 050	75.1%	111 799	71.2%	14.9%
Service charges - Water		203 341	205 722	45 337	22.3%	57 524	28.3%	49 336	24.0%	152 197	74.0%	40 165	72.5%	22.8%
Service charges - Waste Water Management		52 908	58 330	14 553	27.5%	14 612	27.6%	14 585	25.0%	43 750	75.0%	11 363	75.5%	28.3%
Service charges - Waste Management		53 462	59 941	15 124	28.3%	14 847	27.8%	14 597	24.4%	44 568	74.4%	12 221	75.4%	19.4%
Sale of Goods and Rendering of Services		3 692	4 130	1 132	30.7%	933	25.3%	1 175	28.5%	3 241	78.5%	933	80.7%	25.9%
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		53 407	55 689	13 767	25.8%	14 077	26.4%	15 276	27.4%	43 120	77.4%	11 665	79.2%	30.9%
Interest earned from Current and Non Current Assets		6 604	6 879	1 206	18.3%	2 234	33.8%	1 727	25.1%	5 167	75.1%	750	68.1%	130.4%
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		6 935	7 875	1 327	19.1%	1 400	20.2%	1 303	16.5%	4 030	51.2%	1 515	70.5%	(14.0%)
Licences or permits		86	71	18	21.5%	17	19.9%	19	26.7%	54	76.7%	21	205.8%	(9.8%)
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		983	5 878	3 223	328.0%	598	60.8%	(554)	(9.4%)	3 267	55.6%	1 066	87.5%	(151.9%)
Non-Exchange Revenue														
Property rates		244 499	243 070	60 851	24.9%	60 684	24.8%	60 607	24.9%	182 142	74.9%	58 644	74.9%	3.3%
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7 000	7 000	869	12.4%	1 517	21.7%	62	.9%	2 447	35.0%	2 486	102.7%	(97.5%)
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		245 854	247 220	101 048	41.1%	90 551	36.8%	64 427	26.1%	256 025	103.6%	63 726	103.0%	1.1%
Interest Receivables		4 456	5 943	1 425	32.0%	1 546	34.7%	1 680	28.3%	4 651	78.3%	3 183	69.0%	(47.2%)
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure		1 410 965	1 671 548	359 121	25.5%	472 990	33.5%	346 236	20.7%	1 178 347	70.5%	86 973	53.1%	298.1%
Employee related costs		296 964	297 628	69 437	23.4%	74 255	25.0%	72 230	24.3%	215 921	72.5%	37 316	62.6%	93.6%
Remuneration of councillors		14 318	14 318	3 763	26.3%	3 486	24.3%	3 475	24.3%	10 725	74.9%	2 872	71.4%	21.0%
Bulk purchases - electricity		450 020	450 020	112 885	25.1%	110 785	24.6%	113 512	25.2%	337 182	74.9%	106 261	72.8%	6.8%
Inventory consumed		181 749	183 692	43 332	23.8%	35 374	19.5%	46 585	25.4%	125 291	68.2%	49 475	81.5%	(5.8%)
Debt impairment		145 442	330 802	58 179	40.0%	155 845	107.2%	(8 354)	(2.5%)	205 670	62.2%	27	.8%	(30 812.3%)
Depreciation, Amortisation and Impairment		54 255	54 255	9 927	18.3%	13 030	24.0%	13 030	24.0%	35 987	66.3%	19 735	92.1%	(34.0%)
Interest/Dividends and Rent on Land		29 480	46 162	6 105	20.7%	15 201	51.6%	16 099	34.9%	37 405	81.0%	10 028	104.3%	60.5%
Contracted services		143 189	185 553	27 457	19.2%	42 707	29.8%	54 621	29.4%	124 785	67.3%	21 247	48.5%	157.1%
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	100	2 280	-	(2 199)	-	(0)	-	81	81.4%	(146 527)	-	(100.0%)
Operational Cost and Other Cost		95 548	109 018	25 755	27.0%	24 506	25.6%	35 038	32.1%	85 299	78.2%	(13 460)	34.8%	(360.3%)
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		42 085	(207 304)	61 892		(84 000)		6 471		(15 637)		232 564		
Transfers and subsidies - capital (monetary allocations)		114 173	130 188	18 580	16.3%	28 285	24.8%	9 139	7.0%	56 003	43.0%	16 179	57.0%	(43.5%)
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		156 258	(77 116)	80 472		(55 715)		15 610		40 366		248 744		
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		156 258	(77 116)	80 472		(55 715)		15 610		40 366		248 744		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		156 258	(77 116)	80 472		(55 715)		15 610		40 366		248 744		
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		156 258	(77 116)	80 472		(55 715)		15 610		40 366		248 744		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		104 388	115 314	16 833	16.1%	29 023	27.8%	5 826	5.1%	51 681	44.8%	15 515	51.4%	(62.5%)
National Government		95 288	102 918	15 489	16.3%	23 586	24.8%	6 756	6.6%	45 831	44.5%	12 005	51.9%	(43.7%)
Provincial Government		4 100	5 240	647	15.8%	-	-	1 179	22.5%	1 826	34.8%	1 925	74.4%	(38.8%)
District Municipality		-	32	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		99 388	108 191	16 137	16.2%	23 586	23.7%	7 934	7.3%	47 657	44.0%	13 930	54.4%	(43.0%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		5 000	7 123	696	13.9%	5 437	108.7%	(2 109)	(29.6%)	4 024	56.5%	1 585	20.0%	(233.1%)
Capital Expenditure Functional		104 388	115 314	16 833	16.1%	29 023	27.8%	5 826	5.1%	51 681	44.8%	14 708	51.4%	(60.4%)
Municipal governance and administration		2 200	713	-	-	-	-	186	26.1%	186	26.1%	14	15.5%	1 189.4%
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 200	713	-	-	-	-	186	26.1%	186	26.1%	14	15.5%	1 189.4%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		4 100	5 272	647	15.8%	-	-	1 179	22.4%	1 826	34.6%	4 007	51.2%	(70.6%)
Community and Social Services		2 100	1 172	647	30.8%	-	-	(647)	(55.2%)	-	-	1 925	96.7%	(133.6%)
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	2 081	24.9%	(100.0%)
Public Safety		2 000	4 100	-	-	-	-	1 826	44.5%	1 826	44.5%	-	26.1%	(100.0%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		42 394	47 682	14 240	33.6%	11 632	27.4%	3 600	7.6%	29 472	61.8%	2 801	57.7%	28.6%
Planning and Development		14 294	19 531	-	-	4 387	30.7%	3 575	18.3%	7 962	40.8%	2 801	19.1%	27.6%
Road Transport		28 100	28 150	14 240	50.7%	7 245	25.8%	26	.1%	21 510	76.4%	-	82.9%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		55 694	61 647	1 946	3.5%	17 391	31.2%	860	1.4%	20 197	32.8%	7 887	49.9%	(89.1%)
Energy sources		21 000	18 326	696	3.3%	5 437	25.9%	(2 109)	(11.5%)	4 024	22.0%	5 946	71.2%	(135.5%)
Water Management		28 820	26 667	1 249	4.3%	7 084	24.6%	2 312	8.7%	10 645	39.9%	-	-	(100.0%)
Waste Water Management		5 874	16 654	-	-	4 871	82.9%	657	3.9%	5 528	33.2%	1 941	22.6%	(66.1%)
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts														
Property rates		228 890	184 813	69 369	30.3%	43 395	19.0%	51 790	28.0%	164 553	89.0%	50 666	82.4%	2.2%

Service charges	865 228	697 505	179 342	20.7%	171 017	19.8%	161 071	23.1%	511 430	73.3%	141 321	83.4%	14.0%
Other revenue	20 159	28 293	11 300	56.1%	10 027	49.7%	10 614	37.5%	31 942	112.9%	12 275	208.8%	(13.5%)
Transfers and Subsidies - Operational	250 404	251 815	106 267	42.4%	75 867	30.3%	58 558	23.3%	240 691	95.6%	55 907	99.9%	4.7%
Transfers and Subsidies - Capital	111 323	127 338	61 920	55.6%	35 464	31.9%	23 154	18.2%	120 538	94.7%	30 734	94.1%	(24.7%)
Interest	975	2 724	599	61.5%	500	51.3%	-	-	1 100	40.4%	655	6.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 165 238)	(1 193 518)	(195 895)	16.8%	(159 776)	13.7%	(160 129)	13.4%	(515 800)	43.2%	(48 350)	36.9%	231.2%
Suppliers and employees	(1 157 233)	(1 185 778)	(195 895)	16.9%	(159 776)	13.8%	(160 129)	13.5%	(515 800)	43.5%	(48 350)	37.6%	231.2%
Finance charges	(8 005)	(7 740)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	311 740	98 970	232 902	74.7%	176 494	56.6%	145 058	146.6%	554 454	560.2%	243 209	915.3%	(40.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	498	9 953 480.0%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	498	9 953 480.0%	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(98 495)	(109 421)	(24 778)	25.2%	(38 933)	39.5%	(9 809)	9.0%	(73 520)	67.2%	(17 450)	74.5%	(43.8%)
Capital assets	(98 495)	(109 421)	(24 778)	25.2%	(38 933)	39.5%	(9 809)	9.0%	(73 520)	67.2%	(17 450)	74.5%	(43.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(98 495)	(109 421)	(24 778)	25.2%	(38 933)	39.5%	(9 809)	9.0%	(73 520)	67.2%	(16 952)	74.1%	(42.1%)
Cash Flow from Financing Activities													
Receipts	-	-	697	-	1 762	-	395	-	2 855	-	3 109	-	(87.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	697	-	1 762	-	395	-	2 855	-	3 109	-	(87.3%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	697	-	1 762	-	395	-	2 855	-	3 109	-	(87.3%)
Net Increase/(Decrease) in cash held	213 245	(10 451)	208 821	97.9%	139 324	65.3%	135 644	(1 297.9%)	483 789	(4 629.0%)	229 365	(902.7%)	(40.9%)
Cash/cash equivalents at the year begin:	1 777	50 172	50 172	2 823.8%	258 993	14 576.7%	398 317	793.9%	50 172	100.0%	341 542	99.7%	16.6%
Cash/cash equivalents at the year end:	215 021	39 721	258 993	120.5%	398 317	185.2%	533 961	1 344.3%	533 961	1 344.3%	570 907	9 315.1%	(6.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 939	2.8%	14 590	2.4%	11 586	1.9%	564 068	92.9%	607 183	31.4%	(94 971)	(15.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 552	6.6%	15 541	2.6%	12 396	2.2%	491 079	88.4%	555 568	28.7%	(63 640)	(11.5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	17 226	8.8%	6 321	4.3%	7 323	3.8%	161 780	83.1%	194 649	10.1%	(18 209)	(9.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	5 025	3.6%	3 759	2.7%	3 398	2.5%	125 892	91.2%	138 074	7.1%	(23 433)	(17.0%)	-	-
Receivables from Exchange Transactions - Waste Management	5 248	2.9%	4 216	2.3%	4 002	2.2%	168 867	92.6%	182 334	9.4%	(28 856)	(15.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 914	2.9%	5 783	2.9%	5 634	2.8%	185 301	91.4%	202 632	10.5%	3	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	.1%	26	-	10	-	55 839	99.9%	55 918	2.9%	(35 521)	(63.5%)	-	-
Total By Income Source	86 947	4.5%	52 235	2.7%	44 350	2.3%	1 752 826	90.5%	1 936 358	100.0%	(264 625)	(13.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 105	5.1%	5 653	3.2%	5 304	3.0%	157 355	88.7%	177 416	9.2%	(743)	(.4%)	-	-
Commercial	29 288	12.2%	6 967	2.9%	5 263	2.2%	198 246	82.7%	239 784	12.4%	(2 683)	(1.1%)	-	-
Households	48 554	3.2%	39 615	2.6%	33 762	2.2%	1 397 225	92.0%	1 519 157	78.5%	(261 199)	(17.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	86 947	4.5%	52 235	2.7%	44 350	2.3%	1 752 826	90.5%	1 936 358	100.0%	(264 625)	(13.7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	37 219	9.3%	1 534	.4%	-	-	361 469	90.3%	400 222	73.3%
Bulk Water	-	-	-	-	-	-	9 406	100.0%	9 406	1.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 062	12.5%	10 317	7.5%	9 798	7.2%	99 513	72.8%	136 689	25.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	54 281	9.9%	11 851	2.2%	9 798	1.8%	470 387	86.1%	546 317	100.0%

Contact Details

Municipal Manager	Mr Sibusiso Dlamini	016 492 0025
Chief Financial Officer	Ms Gugu Mncube	016 466 2038

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2025/26									2024/25		Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	446 081	445 417	151 378	33.9%	141 060	31.6%	107 063	24.0%	399 501	89.7%	104 545	91.7%	2.4%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	198	207	53	26.7%	51	25.6%	51	24.4%	154	74.4%	45	73.6%	13.6%
Agency services	91 161	91 161	15 002	16.5%	22 540	24.7%	20 947	23.0%	58 489	64.2%	21 896	67.4%	(4.3%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 392	5 979	1 603	29.7%	1 519	28.2%	1 729	28.9%	4 851	81.1%	1 161	76.9%	48.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	734	494	45	6.2%	175	23.8%	22	4.5%	242	49.0%	41	56.4%	(45.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 494	3 884	128	2.3%	848	15.4%	843	21.7%	1 819	46.8%	(97 684)	34.1%	(100.9%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 500	635	80	5.3%	55	3.7%	5	.8%	140	22.0%	77	16.6%	(93.5%)
Transfer and subsidies - Operational	341 603	343 056	134 466	39.4%	115 872	33.9%	83 444	24.3%	333 781	97.3%	80 889	97.4%	3.2%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	1	1	-	-	-	23	2 772.5%	24	2 872.5%	67	-	(66.2%)
Other Gains	-	-	-	-	-	-	-	-	-	-	98 052	100.0%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	445 108	445 011	104 635	23.5%	111 669	25.1%	112 054	25.2%	328 358	73.8%	98 429	71.6%	13.8%
Employee related costs	339 137	323 291	82 708	24.4%	79 750	23.5%	80 502	24.9%	242 961	75.2%	79 800	75.1%	9%
Remuneration of councillors	16 078	15 768	3 649	22.7%	4 597	28.6%	3 633	23.0%	11 879	75.3%	3 297	71.8%	10.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 735	3 212	634	17.0%	646	17.3%	1 136	35.4%	2 415	75.2%	689	73.3%	64.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	4 782	4 898	-	-	2 449	51.2%	1 192	24.3%	3 641	74.3%	1 185	75.2%	.6%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	41 772	44 594	4 987	11.9%	7 735	18.5%	14 651	32.9%	27 374	61.4%	3 993	40.8%	266.9%
Transfers and subsidies	4 562	16 289	507	11.1%	7 697	168.7%	1 620	9.9%	9 824	60.3%	2 815	68.6%	(42.4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	35 041	36 958	12 150	34.7%	8 794	25.1%	9 319	25.2%	30 264	81.9%	6 650	77.3%	40.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	974	406	46 743		29 391		(4 991)		71 143		6 116		
Transfers and subsidies - capital (monetary allocations)	5 000	1 879	-	-	1 377	27.5%	502	26.7%	1 879	100.0%	1 541	58.6%	(67.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 974	2 285	46 743		30 768		(4 489)		73 022		7 656		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	5 974	2 285	46 743		30 768		(4 489)		73 022		7 656		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 974	2 285	46 743		30 768		(4 489)		73 022		7 656		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 974	2 285	46 743		30 768		(4 489)		73 022		7 656		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

[illegible]

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	448 939	436 537	105 171	23.4%	123 135	27.4%	99 458	22.8%	327 764	75.1%	93 373	70.6%	6.5%
Transfers and Subsidies - Operational	339 802	339 935	137 835	40.6%	115 890	34.1%	81 092	23.9%	334 817	98.5%	79 241	100.6%	2.3%
Transfers and Subsidies - Capital	5 000	5 000	2 000	40.0%	1 000	20.0%	2 000	40.0%	5 000	100.0%	1 800	100.0%	11.1%
Interest	5 392	5 979	1 603	29.7%	1 519	28.2%	1 729	28.9%	4 851	81.1%	1 161	76.9%	48.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(781 621)	(784 518)	(185 891)	23.8%	(233 342)	29.9%	(189 184)	24.1%	(608 416)	77.6%	(134 507)	72.2%	40.6%
Suppliers and employees	(781 621)	(784 518)	(185 891)	23.8%	(233 342)	29.9%	(189 184)	24.1%	(608 416)	77.6%	(134 507)	72.2%	40.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	17 511	2 933	60 718	346.7%	8 203	46.8%	(4 905)	(167.3%)	64 016	2 183.0%	41 068	(1 749.5%)	(111.9%)
Cash Flow from Investing Activities													
Receipts	-	1	1	-	-	-	23	2 772.5%	24	2 872.5%	67	-	(66.2%)
Proceeds on disposal of PPE	-	1	1	-	-	-	23	2 772.5%	24	2 872.5%	67	-	(66.2%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 230)	(6 008)	(383)	4.1%	(1 462)	15.8%	(536)	8.9%	(2 381)	39.6%	(1 626)	55.0%	(67.0%)
Capital assets	(9 230)	(6 008)	(383)	4.1%	(1 462)	15.8%	(536)	8.9%	(2 381)	39.6%	(1 626)	55.0%	(67.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(9 230)	(6 008)	(382)	4.1%	(1 462)	15.8%	(513)	8.9%	(2 358)	39.2%	(1 559)	54.2%	(67.1%)
Cash Flow from Financing Activities													
Receipts	-	-	2	-	2	-	-	-	3	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2	-	2	-	-	-	3	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	2	-	2	-	-	-	3	-	-	-	-
Net Increase/(Decrease) in cash held	8 282	(3 075)	60 338	728.6%	6 742	81.4%	(5 418)	176.2%	61 662	(2 005.3%)	39 509	(628.9%)	(113.7%)
Cash/cash equivalents at the year begin:	61 016	59 172	59 172	97.0%	119 509	195.9%	126 251	213.4%	59 172	100.0%	67 768	105.5%	86.3%
Cash/cash equivalents at the year end:	69 297	56 097	119 509	172.5%	126 251	182.2%	120 833	215.4%	120 833	215.4%	107 277	637.7%	12.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	3.1%	-	-	-	-	954	96.9%	985	100.0%	-	-	8 587	871.8%
Total By Income Source	31	3.1%	-	-	-	-	954	96.9%	985	100.0%	-	-	8 587	871.8%
Debtors Age Analysis By Customer Group														
Organs of State	31	3.1%	-	-	-	-	954	96.9%	985	100.0%	-	-	8 587	871.8%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31	3.1%	-	-	-	-	954	96.9%	985	100.0%	-	-	8 587	871.8%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	353	100.0%	-	-	-	-	-	-	353	3%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30 839	27.9%	-	-	-	-	79 581	72.1%	110 420	99.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	31 192	28.2%	-	-	-	-	79 581	71.8%	110 774	100.0%

Contact Details

Municipal Manager	Mr Fairbridge Motsumi Mathe	016 450 3201
Chief Financial Officer	Ms Mathapelo Masi	016 450 3074

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	5 336 131	5 309 262	1 327 631	24.9%	1 236 358	23.2%	1 055 322	19.9%	3 619 312	68.2%	1 352 302	75.0%	(22.0%)
Exchange Revenue													
Service charges - Electricity	1 961 927	1 763 501	389 533	19.9%	437 903	22.3%	302 640	17.2%	1 130 076	64.1%	509 594	84.0%	(40.6%)
Service charges - Water	713 901	606 786	119 986	16.8%	131 807	18.5%	136 157	22.4%	387 950	63.9%	111 531	60.7%	22.1%
Service charges - Waste Water Management	386 460	358 765	90 653	23.5%	83 459	21.6%	97 472	27.2%	271 584	75.7%	84 709	70.5%	15.1%
Service charges - Waste Management	162 653	173 315	44 087	27.1%	42 560	26.2%	41 786	24.1%	128 432	74.1%	36 942	70.1%	13.1%
Sale of Goods and Rendering of Services	26 042	26 042	6 560	25.2%	7 899	30.3%	(3 289)	(12.6%)	11 171	42.9%	3 896	83.4%	(184.4%)
Agency services	65 154	113 282	12 799	19.6%	8 408	12.9%	843	.7%	22 049	19.5%	11 281	49.3%	(92.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	171 327	171 327	33 990	19.8%	37 771	22.0%	39 546	23.1%	111 306	65.0%	38 267	79.2%	3.3%
Interest earned from Current and Non Current Assets	20 860	20 860	6 669	32.0%	3 396	16.3%	3 359	16.1%	13 424	64.4%	4 440	82.6%	(24.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 550	5 550	1 197	21.6%	1 664	30.0%	2 806	50.6%	5 667	102.1%	2 061	88.4%	36.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	41 860	41 860	32 414	77.4%	2 143	5.1%	3 580	8.6%	38 137	91.1%	1 962	38.5%	82.4%
Operational Revenue	2 588	2 588	30 254	1 168.8%	5 531	213.7%	(34 931)	(1 349.5%)	854	33.0%	25 226	3 076.4%	(238.5%)
Non-Exchange Revenue													
Property rates	920 928	979 736	213 147	23.1%	224 276	24.4%	173 357	17.7%	610 779	62.3%	20 714	29.5%	736.9%
Surcharges and Taxes	43 180	43 180	133	.3%	180	.4%	91	.2%	404	.9%	56	2%	62.0%
Fines, penalties and forfeits	37 747	97 747	34 679	91.9%	(4 418)	(11.7%)	96 412	98.6%	126 673	129.6%	6 648	49.8%	1 350.2%
Licences or permits	1 056	1 056	6	.6%	5	.5%	11	1.0%	22	2.1%	2 245	222.9%	(99.5%)
Transfer and subsidies - Operational	729 963	821 660	299 997	41.1%	241 270	33.1%	182 587	22.2%	723 854	88.1%	460 544	109.0%	(60.4%)
Interest Receivables	44 851	44 851	11 491	25.6%	12 349	27.5%	12 821	28.6%	36 661	81.7%	32 137	141.6%	(60.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	20 000	1	-	-	-	4	-	5	-	-	-	(100.0%)
Other Gains	85	17 154	35	40.9%	154	181.7%	72	.4%	261	1.5%	48	158.6%	50.8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 087 451	4 975 873	1 023 079	20.1%	1 154 942	22.7%	1 118 771	22.5%	3 296 792	66.3%	894 800	62.0%	25.0%
Employee related costs	1 203 522	1 195 695	278 603	23.1%	287 584	23.9%	302 849	25.3%	869 035	72.7%	247 640	68.3%	22.3%
Remuneration of councillors	51 634	51 634	9 876	19.1%	11 104	21.5%	10 145	19.6%	31 125	60.3%	12 756	99.3%	(20.5%)
Bulk purchases - electricity	1 520 376	1 414 058	343 831	22.6%	331 115	21.8%	298 356	21.1%	973 302	68.8%	217 054	64.6%	37.5%
Inventory consumed	704 721	670 843	137 598	19.5%	180 056	25.5%	167 777	25.0%	485 430	72.4%	134 413	67.7%	24.8%
Debt impairment	386 424	433 849	33 601	8.7%	100 804	26.1%	67 202	15.5%	201 607	46.5%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	286 928	250 928	61 257	21.3%	61 257	21.3%	61 982	24.7%	184 496	73.5%	34 663	62.2%	78.8%
Interest/Dividends and Rent on Land	18 494	18 494	2 897	15.7%	2 688	14.5%	2 422	13.1%	8 007	43.3%	5 382	65.1%	(55.0%)
Contracted services	621 933	637 263	86 603	13.9%	129 292	20.8%	129 350	20.3%	345 245	54.2%	110 544	62.7%	17.0%
Transfers and subsidies	10 686	10 686	755	7.1%	2 044	19.1%	3 529	33.0%	6 329	59.2%	771	24.9%	357.9%
Irrecoverable debts written off	-	-	1 284	-	584	-	1 926	-	3 794	-	-	-	(100.0%)
Operational Cost and Other Cost	282 713	292 403	66 487	23.5%	48 415	17.1%	73 065	25.0%	187 966	64.3%	131 489	105.4%	(44.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	20	20	288	1 412.5%	-	-	168	822.9%	456	2 235.4%	88	832.0%	90.7%
Surplus/(Deficit)	248 680	333 388	304 552		81 416		(63 449)		322 519		457 502		
Transfers and subsidies - capital (monetary allocations)	288 561	375 895	70 344	24.4%	102 081	35.4%	82 324	21.9%	254 749	67.8%	(13 344)	49.2%	(717.0%)
Transfers and subsidies - capital (in-kind)	-	4 553	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	537 241	713 836	374 896		183 497		18 876		577 268		444 159		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	537 241	713 836	374 896		183 497		18 876		577 268		444 159		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	537 241	713 836	374 896		183 497		18 876		577 268		444 159		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	537 241	713 836	374 896		183 497		18 876		577 268		444 159		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		500 649	643 772	70 477	14.1%	130 351	26.0%	113 477	17.6%	314 306	48.8%	50 361	47.0%	125.3%
National Government		287 421	375 395	61 168	21.3%	88 766	30.9%	71 585	19.1%	221 519	59.0%	22 646	54.7%	216.1%
Provincial Government		1 430	500	-	-	-	-	-	-	-	-	2 068	130.6%	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		288 851	375 895	61 168	21.2%	88 766	30.7%	71 585	19.0%	221 519	58.9%	24 714	55.2%	189.7%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		211 798	267 877	9 309	4.4%	41 585	19.6%	41 892	15.6%	92 786	34.6%	25 647	27.6%	63.3%
Capital Expenditure Functional		500 649	643 772	70 477	14.1%	130 351	26.0%	113 477	17.6%	314 306	48.8%	50 361	47.0%	125.3%
Municipal governance and administration		21 559	22 959	2 770	12.9%	1 544	7.2%	445	1.9%	4 760	20.7%	5 252	43.2%	(91.5%)
Executive and Council		2 005	1 912	182	9.1%	29	1.5%	121	6.3%	332	17.4%	-	5.0%	(100.0%)
Finance and administration		19 262	20 881	2 580	13.4%	1 473	7.6%	309	1.5%	4 362	20.9%	4 121	47.1%	(92.5%)
Internal audit		292	166	9	3.0%	42	14.3%	15	8.9%	66	39.5%	1 131	25.8%	(98.7%)
Community and Public Safety		46 633	69 503	6 499	13.9%	19 068	40.9%	19 096	27.5%	44 663	64.3%	8 059	60.6%	136.9%
Community and Social Services		4 952	3 885	-	-	173	3.5%	382	9.8%	555	14.3%	150	50.3%	155.5%
Sport And Recreation		16 490	2 790	-	-	102	.6%	4 826	173.0%	4 928	176.6%	778	24.9%	520.2%
Public Safety		11 324	10 792	-	-	6 499	57.4%	1 314	12.2%	7 813	72.4%	-	-	(100.0%)
Housing		13 867	52 036	6 499	46.9%	12 294	88.7%	12 574	24.2%	31 368	60.3%	7 132	77.7%	76.3%
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		136 031	213 862	18 831	13.8%	27 565	20.3%	28 464	13.3%	74 860	35.0%	7 962	53.2%	257.5%
Planning and Development		64 434	170 333	17 466	27.1%	25 976	40.3%	22 650	13.3%	66 092	38.8%	7 962	54.4%	184.5%
Road Transport		71 397	43 317	1 325	1.9%	1 590	2.2%	5 787	13.4%	8 703	20.1%	-	3.8%	(100.0%)
Environmental Protection		200	212	39	19.6%	-	-	26	12.4%	65	30.9%	-	-	(100.0%)
Trading Services		296 367	337 379	42 377	14.3%	82 112	27.7%	65 472	19.4%	189 961	56.3%	29 087	42.2%	125.1%
Energy sources		43 283	43 083	-	-	2 627	6.1%	8 632	20.0%	11 260	26.1%	1 205	10.9%	616.4%
Water Management		81 604	70 317	13 524	16.6%	13 286	16.3%	11 250	16.0%	38 059	54.1%	2 961	42.7%	280.0%
Waste Water Management		144 768	204 875	28 853	19.9%	62 102	42.9%	40 665	19.8%	131 621	64.2%	23 655	49.8%	71.9%
Waste Management		26 712	19 103	-	-	4 097	15.3%	4 924	25.8%	9 021	47.2%	1 267	39.9%	288.6%
Other		60	70	-	-	61	102.4%	-	-	61	87.8%	-	-	-

Service charges	2 773 583	2 612 131	655 776	23.6%	639 844	23.1%	550 922	21.1%	1 846 541	70.7%	599 008	61.0%	(8.0%)
Other revenue	706 503	812 887	57 911	8.2%	130 944	18.5%	97 433	12.0%	286 288	35.2%	60 538	135.2%	60.9%
Transfers and Subsidies - Operational	730 753	821 660	371 580	50.8%	291 649	39.9%	224 162	27.3%	887 391	108.0%	461 401	119.5%	(51.4%)
Transfers and Subsidies - Capital	288 561	375 895	50 561	17.5%	90 490	31.4%	46 660	12.4%	187 711	49.9%	55 931	67.2%	(16.6%)
Interest	151 472	173 315	8 174	5.4%	7 672	5.1%	6 630	3.8%	22 476	13.0%	9 098	10.7%	(27.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 980 186)	(5 081 522)	(1 058 442)	21.3%	(1 420 174)	28.5%	(1 081 430)	21.3%	(3 560 046)	70.1%	(748 787)	63.6%	44.4%
Suppliers and employees	(4 951 006)	(5 052 342)	(1 058 442)	21.4%	(1 419 600)	28.7%	(1 081 430)	21.4%	(3 559 471)	70.5%	(747 488)	64.0%	44.7%
Finance charges	(18 494)	(18 494)	-	-	(575)	3.1%	-	-	(575)	3.1%	(1 299)	20.0%	(100.0%)
Transfers and Subsidies	(10 686)	(10 686)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	462 684	596 129	338 676	73.2%	63 677	13.8%	76 844	12.9%	479 196	80.4%	652 530	253.8%	(88.2%)
Cash Flow from Investing Activities													
Receipts	-	-	50	-	(145)	-	93	-	(3)	-	40	-	130.3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	50	-	(145)	-	93	-	(3)	-	40	-	130.3%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(424 230)	(643 762)	(160 021)	37.7%	(117 228)	27.6%	(136 331)	21.2%	(413 580)	64.2%	(51 404)	64.9%	165.2%
Capital assets	(424 230)	(643 762)	(160 021)	37.7%	(117 228)	27.6%	(136 331)	21.2%	(413 580)	64.2%	(51 404)	64.9%	165.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(424 230)	(643 762)	(159 972)	37.7%	(117 374)	27.7%	(136 238)	21.2%	(413 583)	64.2%	(51 363)	64.9%	165.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(11 554)	-	(11 454)	-	(11 320)	-	(34 328)	-	(11 714)	-	(3.4%)
Repayment of borrowing	-	-	(11 554)	-	(11 454)	-	(11 320)	-	(34 328)	-	(11 714)	-	(3.4%)
Net Cash from/(used) Financing Activities	-	-	(11 554)	-	(11 454)	-	(11 320)	-	(34 328)	-	(11 714)	-	(3.4%)
Net Increase/(Decrease) in cash held	38 454	(47 633)	167 151	434.7%	(65 151)	(169.4%)	(70 714)	148.5%	31 286	(65.7%)	589 453	(33 703.5%)	(112.0%)
Cash/cash equivalents at the year begin:	144 508	144 508	201 071	139.1%	288 195	199.4%	223 044	154.3%	201 071	139.1%	166 904	-	33.6%
Cash/cash equivalents at the year end:	182 962	96 875	288 195	157.5%	223 044	121.9%	152 330	157.2%	152 330	157.2%	756 357	513.8%	(79.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	69 477	12.0%	20 149	3.5%	13 753	2.4%	473 887	82.1%	577 267	12.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	162 354	35.0%	19 684	4.2%	16 081	3.5%	265 749	57.3%	463 869	10.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	111 090	12.8%	26 190	3.0%	21 368	2.5%	710 787	81.8%	869 435	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	56 212	7.9%	14 690	2.1%	13 473	1.9%	630 605	88.2%	714 978	16.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	21 546	4.2%	7 358	1.4%	6 907	1.4%	473 483	93.0%	509 294	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	723	4.8%	344	2.3%	400	2.7%	13 594	90.3%	15 061	3%	-	-	-	-
Interest on Arrear Debtor Accounts	34 700	5.1%	16 667	2.4%	16 155	2.4%	618 768	90.2%	686 292	15.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57 017	8.9%	81 920	12.8%	761	.1%	501 581	78.2%	641 279	14.3%	-	-	-	-
Total By Income Source	513 120	11.5%	187 002	4.2%	88 900	2.0%	3 688 454	82.4%	4 477 475	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	25 777	21.0%	9 428	7.7%	3 297	2.7%	84 148	68.6%	122 650	2.7%	-	-	-	-
Commercial	200 432	23.2%	21 790	2.5%	17 938	2.1%	623 372	72.2%	863 533	19.3%	-	-	-	-
Households	245 944	8.0%	68 517	2.2%	60 369	2.0%	2 708 694	87.6%	3 083 524	68.9%	-	-	-	-
Other	40 966	10.0%	87 266	21.4%	7 296	1.8%	272 241	66.8%	407 769	9.1%	-	-	-	-
Total By Customer Group	513 120	11.5%	187 002	4.2%	88 900	2.0%	3 688 454	82.4%	4 477 475	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	114 734	100.0%	-	-	-	-	-	-	114 734	35.9%
Bulk Water	63 601	76.9%	19 058	23.1%	-	-	-	-	82 659	25.9%
PAYE deductions	17 053	100.0%	-	-	-	-	-	-	17 053	5.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	15 365	100.0%	-	-	-	-	-	-	15 365	4.8%
Loan repayments	3 795	100.0%	-	-	-	-	-	-	3 795	1.2%
Trade Creditors	66 131	77.1%	18 248	21.3%	1 443	1.7%	-	-	85 822	26.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	129	100.0%	-	-	-	-	-	-	129	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	280 799	87.9%	37 306	11.7%	1 443	.5%	-	-	319 547	100.0%

Contact Details

Municipal Manager	Mr Msezana Makhosana	011 951 2037
Chief Financial Officer	Ms Binang Monikwe	011 951 2092

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 898 509	2 795 430	597 611	20.6%	557 419	19.2%	355 088	12.7%	1 510 118	54.0%	646 954	68.6%	(45.1%)
Exchange Revenue													
Service charges - Electricity	481 628	481 628	69 385	14.4%	35 893	7.5%	32 747	6.8%	138 025	28.7%	95 065	55.3%	(65.6%)
Service charges - Water	633 537	511 171	102 184	16.1%	115 986	18.3%	75 851	14.8%	294 022	57.5%	93 880	60.6%	(19.2%)
Service charges - Waste Water Management	102 355	102 355	20 781	20.3%	21 194	20.7%	30 102	29.4%	72 076	70.4%	5 737	49.9%	52.7%
Service charges - Waste Management	112 285	107 514	26 384	23.5%	26 290	23.4%	35 120	32.7%	87 794	81.7%	23 021	74.5%	424.6%
Sale of Goods and Rendering of Services	3 646	3 646	946	25.9%	819	22.5%	622	17.1%	2 386	65.5%	569	43.0%	9.4%
Agency services	17 695	13 912	-	-	12 156	68.7%	-	-	12 156	87.4%	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	192 599	152 946	36 934	19.2%	35 913	18.6%	3 547	2.3%	76 394	49.9%	80 991	40.8%	(95.6%)
Interest earned from Current and Non Current Assets	11 744	5 866	1 366	11.6%	1 567	13.3%	846	14.4%	3 779	64.4%	8 945	157.4%	(90.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	6 044	1 376	-	1 825	-	24 046	375.5%	27 248	425.5%	(10 851)	-	(321.6%)
Rental from Fixed Assets	3 164	1 617	413	13.0%	400	12.6%	272	16.8%	1 084	67.0%	984	62.8%	(72.4%)
Licences or permits	2 069	495	-	-	-	-	(11)	(2.3%)	(11)	(2.3%)	3	.4%	(438.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 201	100	(5)	(.2%)	43	1.3%	4	3.6%	41	40.8%	4	.1%	(3.0%)
Non-Exchange Revenue													
Property rates	582 735	648 175	167 814	28.8%	163 777	28.1%	114 477	17.7%	446 068	68.8%	30 490	70.3%	275.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 290	41 065	215	.7%	58	2%	115	.3%	388	.9%	(93)	(2.8%)	(223.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	358 803	359 091	132 972	37.1%	103 153	28.7%	10 828	3.0%	246 952	68.8%	221 173	125.3%	(95.1%)
Interest Receivables	152 699	150 386	36 847	24.1%	38 346	25.1%	26 522	17.6%	101 715	67.6%	97 037	62.5%	(72.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	209 059	209 059	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 762 021	2 664 876	637 218	23.1%	559 467	20.3%	377 972	14.2%	1 574 657	59.1%	897 120	69.5%	(57.9%)
Employee related costs	466 721	452 719	109 522	23.5%	108 824	23.3%	70 949	15.7%	289 294	63.9%	108 584	70.4%	(34.7%)
Remuneration of councillors	28 460	28 460	7 318	25.7%	6 704	23.6%	4 507	15.8%	18 530	65.1%	8 783	79.7%	(48.7%)
Bulk purchases - electricity	589 037	619 350	202 044	34.3%	129 176	21.9%	78 713	12.7%	409 933	66.2%	216 724	69.9%	(63.7%)
Inventory consumed	356 090	199 767	50 968	14.3%	48 844	13.7%	31 345	15.7%	131 157	65.7%	190 789	134.2%	(83.6%)
Debt impairment	730 363	522 112	-	-	-	-	-	-	-	-	(9 379)	(3.9%)	(100.0%)
Depreciation, Amortisation and Impairment	157 984	157 984	42 450	26.9%	-	-	42 693	27.0%	85 143	53.9%	80 669	48.6%	(47.1%)
Interest/Dividends and Rent on Land	116 202	137 062	69 786	60.1%	78 314	67.4%	54 286	39.6%	202 385	147.7%	75 260	88.6%	(27.9%)
Contracted services	173 859	332 671	101 894	58.6%	97 773	56.2%	76 264	22.9%	275 931	82.9%	142 705	84.8%	(46.6%)
Transfers and subsidies	596	596	125	20.9%	83	13.9%	83	13.9%	291	48.7%	158	61.7%	(47.5%)
Irrecoverable debts written off	32 079	72 666	574	1.8%	53 028	165.3%	341	.5%	53 943	74.2%	43 240	160.9%	(99.2%)
Operational Cost and Other Cost	70 071	70 071	19 591	28.0%	18 728	26.7%	9 448	13.5%	47 768	68.2%	39 586	82.9%	(76.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	40 559	71 419	32 946	81.2%	17 994	44.4%	9 344	13.1%	60 284	84.4%	-	-	(100.0%)
Surplus/(Deficit)	136 488	130 554	(39 606)		(2 048)		(22 885)		(64 539)		(250 166)		
Transfers and subsidies - capital (monetary allocations)	124 091	127 219	16 224	13.1%	43 585	35.1%	20 736	16.3%	80 546	63.3%	128 780	80.3%	(83.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	(126)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	260 579	257 773	(23 382)		41 537		(2 148)		16 007		(121 512)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	260 579	257 773	(23 382)		41 537		(2 148)		16 007		(121 512)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	260 579	257 773	(23 382)		41 537		(2 148)		16 007		(121 512)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	260 579	257 773	(23 382)		41 537		(2 148)		16 007		(121 512)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	155 111	158 219	20 123	13.0%	36 944	23.8%	17 894	11.3%	74 961	47.4%	(45 086)	(126.4%)	(139.7%)
National Government	124 111	129 172	16 193	13.0%	35 789	28.8%	17 248	13.4%	69 231	53.6%	(55 531)	(136.8%)	(131.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	1 304	(50.5%)	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	124 111	129 172	16 193	13.0%	35 789	28.8%	17 248	13.4%	69 231	53.6%	(54 227)	(133.6%)	(131.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 000	29 047	3 929	12.7%	1 155	3.7%	646	2.2%	5 731	19.7%	9 142	(81.9%)	(92.9%)
Capital Expenditure Functional	155 111	158 219	20 123	13.0%	36 835	23.7%	17 894	11.3%	74 852	47.3%	(45 086)	(130.2%)	(139.7%)
Municipal governance and administration	3 000	-	1 321	44.0%	1 155	38.5%	467	-	2 943	-	8 278	(69.0%)	(94.4%)
Executive and Council	3 000	-	334	11.1%	962	32.1%	-	-	1 296	-	-	-	-
Finance and administration	-	-	987	-	193	-	467	-	1 647	-	8 278	(88.1%)	(94.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 000	3 671	568	14.2%	24	.6%	-	-	592	16.1%	386	(230.2%)	(100.0%)
Community and Social Services	2 000	1 671	568	28.4%	-	-	-	-	568	34.0%	386	(524.8%)	(100.0%)
Sport And Recreation	2 000	2 000	-	-	24	1.2%	-	-	24	1.2%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 533	55 855	3 753	8.4%	14 405	32.3%	9 167	16.4%	27 325	48.9%	(62 352)	(263.5%)	(114.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	44 533	55 855	3 753	8.4%	14 405	32.3%	9 167	16.4%	27 325	48.9%	(62 352)	(263.5%)	(114.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	103 578	98 692	14 481	14.0%	21 251	20.5%	8 259	8.4%	43 992	44.6%	8 603	(76.4%)	(4.0%)
Energy sources	44 601	28 453	6 727	15.1%	4 374	9.8%	2 955	10.4%	14 057	49.4%	6 927	(123.6%)	(57.3%)
Water Management	39 980	32 009	1 673	4.2%	5 215	13.0%	2 152	6.7%	9 040	28.2%	(7 926)	(169.4%)	(127.2%)
Waste Water Management	10 497	36 230	6 081	57.9%	11 495	109.5%	3 105	8.6%	20 680	57.1%	9 601	30.9%	(67.7%)
Waste Management	8 500	2 000	-	-	167	2.0%	48	2.4%	215	10.7%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q

Service charges	1 004 719	853 874	127 489	12.7%	224 993	22.4%	(65 468)	(7.7%)	287 013	33.6%	47 170	15.9%	(238.8%)
Other revenue	64 329	62 823	(59 512)	(92.5%)	70 751	110.0%	(652 858)	(1 039.2%)	(641 619)	(1 021.3%)	209 907	(41.3%)	(411.0%)
Transfers and Subsidies - Operational	334 256	334 256	86 067	25.7%	-	-	(78 074)	(23.4%)	7 993	2.4%	376 358	155.1%	(120.7%)
Transfers and Subsidies - Capital	124 091	127 219	-	-	-	-	-	-	-	-	54 204	55.1%	(100.0%)
Interest	11 744	5 866	(30 575)	(260.4%)	-	-	653	11.1%	(29 922)	(510.1%)	35 817	-	(98.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 410 734)	(1 627 658)	(383 156)	27.2%	(149 143)	10.6%	505 349	(31.0%)	(26 950)	1.7%	(375 535)	(18.8%)	(234.6%)
Suppliers and employees	(1 295 938)	(1 491 552)	(369 646)	28.5%	(149 143)	11.5%	505 349	(33.9%)	(13 440)	.9%	(375 535)	(21.9%)	(234.6%)
Finance charges	(114 200)	(135 509)	(13 510)	11.8%	-	-	-	-	(13 510)	10.0%	-	-	-
Transfers and Subsidies	(596)	(596)	-	-	-	-	-	-	-	-	-	(142.5%)	-
Net Cash from/(used) Operating Activities	536 442	226 883	(234 591)	(43.7%)	214 733	40.0%	(270 256)	(119.1%)	(290 114)	(127.9%)	311 609	(2 215.0%)	(186.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(185 613)	(195 598)	(15 685)	8.5%	(43 584)	23.5%	(5 893)	3.0%	(65 162)	33.3%	(52 074)	23.6%	(88.8%)
Capital assets	(185 613)	(195 598)	(15 685)	8.5%	(43 584)	23.5%	(5 893)	3.0%	(65 162)	33.3%	(52 074)	23.6%	(88.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(185 613)	(195 598)	(15 685)	8.5%	(43 584)	23.5%	(5 893)	3.0%	(65 162)	33.3%	(52 074)	23.6%	(88.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	350 830	31 285	(250 276)	(71.3%)	171 150	48.8%	(276 149)	(882.7%)	(355 275)	(1 135.6%)	259 534	(273.3%)	(206.4%)
Cash/cash equivalents at the year begin:	209 992	209 992	(61 689)	(29.5%)	196 090	93.4%	1 527 109	727.2%	(61 869)	(29.5%)	1 015 978	-	50.3%
Cash/cash equivalents at the year end:	560 822	241 277	167 157	29.8%	367 240	65.5%	1 250 960	518.5%	1 250 960	518.5%	1 275 513	(471.3%)	(1.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(16 492)	(1.0%)	46 399	2.9%	34 588	2.2%	1 527 751	95.9%	1 592 246	22.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(0)	-	(1)	-	(0)	-	86 160	100.0%	86 159	1.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1)	-	36 393	3.6%	36 768	3.6%	951 926	92.9%	1 025 065	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	139	2%	5 564	6.6%	4 528	5.4%	73 823	87.8%	84 053	1.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(0)	-	9 721	2.2%	8 523	1.9%	419 956	95.9%	438 199	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	137	2.8%	119	2.5%	4 556	94.7%	4 812	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	27 304	1.6%	27 093	1.6%	1 621 975	96.8%	1 676 372	23.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	318	-	(22 559)	(1.1%)	(19 491)	(.9%)	2 136 004	102.0%	2 094 273	29.9%	-	-	-	-
Total By Income Source	(16 037)	(.2%)	102 958	1.5%	92 128	1.3%	6 822 151	97.4%	7 001 199	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5	-	1 356	4.8%	461	1.7%	26 456	93.5%	28 298	4%	-	-	-	-
Commercial	369	-	57 431	1.4%	44 947	1.1%	4 111 618	97.6%	4 214 364	60.2%	-	-	-	-
Households	(16 314)	(.6%)	43 931	1.6%	44 062	1.6%	2 710 894	97.4%	2 782 593	39.7%	-	-	-	-
Other	(117)	.5%	240	(1.0%)	2 618	(10.9%)	(26 816)	111.4%	(24 076)	(.3%)	-	-	-	-
Total By Customer Group	(16 037)	(.2%)	102 958	1.5%	92 128	1.3%	6 822 151	97.4%	7 001 199	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(2 681)	(.1%)	57 617	3.1%	55 138	2.9%	1 767 099	94.1%	1 877 173	53.0%
Bulk Water	-	-	15 966	1.0%	21 031	1.4%	1 489 680	97.6%	1 526 678	43.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 088	2.6%	2 312	1.9%	9 007	7.5%	105 526	88.0%	119 934	3.4%
Auditor-General	-	-	2 276	91.9%	-	-	201	8.1%	2 477	.1%
Other	8 497	61.2%	(6 606)	(47.6%)	4 748	34.2%	7 237	52.2%	13 875	.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 905	.3%	71 565	2.0%	89 924	2.5%	3 369 742	95.2%	3 540 136	100.0%

Contact Details

Municipal Manager	Mr Dumisani Donald Mabuza (Municipal Man	018 788 9639
Chief Financial Officer	Ms Palesa Mkhaleko Makhubela (CFO)	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	3 395 948	3 341 426	882 544	26.0%	757 390	22.3%	790 309	23.7%	2 430 242	72.7%	692 029	74.8%	14.2%
Exchange Revenue													
Service charges - Electricity	1 182 996	1 207 996	300 826	25.4%	227 785	19.3%	256 395	21.2%	785 005	65.0%	378 568	69.7%	(32.3%)
Service charges - Water	516 886	486 999	99 410	19.2%	99 429	19.2%	105 708	21.7%	304 548	62.5%	271 367	65.8%	(61.0%)
Service charges - Waste Water Management	167 902	128 450	35 548	21.2%	28 677	17.1%	38 111	29.7%	102 337	79.7%	40 967	75.0%	(7.0%)
Service charges - Waste Management	152 295	117 984	25 808	16.9%	33 184	21.8%	37 007	31.4%	95 999	81.4%	36 922	75.4%	2%
Sale of Goods and Rendering of Services	6 722	6 722	1 930	28.7%	1 829	27.2%	1 980	29.5%	5 738	85.4%	1 583	85.3%	25.1%
Agency services	30 634	30 634	6 689	21.8%	4 792	15.6%	8 322	27.2%	19 803	64.6%	5 823	70.9%	42.9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	135 758	164 511	39 994	29.5%	42 262	31.1%	40 263	24.5%	122 518	74.5%	34 087	75.1%	18.1%
Interest earned from Current and Non Current Assets	16 500	8 326	1 674	10.1%	2 489	15.1%	2 515	30.2%	6 678	80.2%	3 306	65.0%	(23.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 230	4 836	1 243	23.8%	1 175	22.5%	1 499	31.0%	3 917	81.0%	778	58.3%	92.6%
Licences or permits	269	269	59	22.0%	60	22.2%	48	17.9%	167	62.1%	20	35.7%	138.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 523	19 646	7 219	46.5%	(5 205)	(33.5%)	3 961	20.2%	5 974	30.4%	1 584	16.0%	150.0%
Non-Exchange Revenue													
Property rates	586 920	586 920	138 017	23.5%	138 969	23.7%	145 978	24.9%	422 965	72.1%	123 437	74.3%	18.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 800	24 800	6 752	27.2%	5 371	21.7%	7 193	29.0%	19 317	77.9%	4 949	51.8%	45.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	25	682.7%	(100.0%)
Transfer and subsidies - Operational	563 513	563 333	217 376	39.3%	176 572	31.9%	141 509	25.6%	535 457	96.8%	126 677	96.6%	11.7%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	(338 066)	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(182)	-	(182)	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 363 801	3 340 370	871 582	25.9%	814 313	24.2%	805 989	24.1%	2 491 884	74.6%	850 592	82.6%	(5.2%)
Employee related costs	664 351	660 851	174 642	26.3%	176 594	26.6%	184 388	27.9%	535 625	81.1%	155 462	78.7%	18.6%
Remuneration of councillors	37 653	37 653	11 088	29.4%	8 878	23.6%	9 360	24.9%	29 326	77.9%	9 292	76.3%	7%
Bulk purchases - electricity	1 207 148	1 207 148	420 435	34.8%	275 813	22.8%	242 590	20.1%	938 838	77.8%	207 953	79.8%	16.7%
Inventory consumed	449 768	410 718	75 806	16.9%	128 638	28.6%	101 248	24.7%	305 693	74.4%	64 482	73.9%	57.0%
Debt impairment	276 000	276 000	-	-	9 687	3.5%	48 417	17.5%	58 104	21.1%	-	16.6%	(100.0%)
Depreciation, Amortisation and Impairment	168 415	168 415	33 700	20.0%	30 004	17.8%	29 352	17.4%	93 056	55.3%	47 668	77.3%	(38.4%)
Interest, Dividends and Rent on Land	86 641	103 000	49 359	57.0%	53 061	61.2%	90 703	88.1%	193 123	187.5%	78 846	143.3%	15.0%
Contracted services	294 532	296 163	44 275	15.0%	80 965	27.5%	73 406	24.8%	198 645	67.1%	69 793	58.7%	5.2%
Transfers and subsidies	3 831	13 720	-	-	180	4.7%	4 880	35.6%	5 060	36.9%	484	27.7%	907.7%
Irrecoverable debts written off	-	30 000	14 837	-	5 253	-	9 369	31.2%	29 459	98.2%	103 409	1 012.0%	(90.9%)
Operational Cost and Other Cost	175 462	136 701	47 440	27.0%	45 240	25.8%	12 276	9.0%	104 956	76.8%	113 202	99.6%	(89.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	32 147	1 056	10 962		(56 923)		(15 680)		(61 642)		(158 564)		
Transfers and subsidies - capital (monetary allocations)	214 294	214 469	38 318	17.9%	97 892	45.7%	16 473	7.7%	152 683	71.2%	57 967	72.6%	(71.6%)
Transfers and subsidies - capital (in-kind)	112 141	112 141	-	-	25 692	22.9%	58 013	51.7%	83 704	74.6%	56 815	42.1%	2.1%
Surplus/(Deficit) after capital transfers and contributions	358 582	327 666	49 280		66 660		58 805		174 745		(43 781)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	358 582	327 666	49 280		66 660		58 805		174 745		(43 781)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	358 582	327 666	49 280		66 660		58 805		174 745		(43 781)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	358 582	327 666	49 280		66 660		58 805		174 745		(43 781)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	291 422	292 096	54 021	18.5%	144 031	49.4%	6 895	2.4%	204 947	70.2%	102 730	53.8%	(93.3%)
National Government	186 343	186 430	50 794	27.3%	68 560	36.8%	6 751	3.6%	126 104	67.6%	50 570	73.7%	(86.7%)
Provincial Government	97 688	97 753	-	-	72 873	74.6%	-	-	72 873	74.5%	49 806	42.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	284 030	284 183	50 794	17.9%	141 433	49.8%	6 751	2.4%	198 977	70.0%	100 376	54.6%	(93.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 391	7 913	3 228	43.7%	2 598	35.1%	144	1.8%	5 970	75.4%	2 353	23.4%	(93.9%)
Capital Expenditure Functional	291 422	292 096	54 021	18.5%	144 031	49.4%	6 713	2.3%	204 765	70.1%	103 469	55.0%	(93.5%)
Municipal governance and administration	5 913	6 587	3 488	59.0%	2 598	43.9%	144	2.2%	6 230	94.6%	2 353	77.9%	(93.9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 913	6 587	3 488	59.0%	2 598	43.9%	144	2.2%	6 230	94.6%	2 353	77.9%	(93.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 696	10 261	357	3.3%	2 138	20.0%	215	2.1%	2 710	26.4%	173	5.0%	24.5%
Community and Social Services	261	261	-	-	87	33.3%	(182)	(69.6%)	(95)	(36.2%)	173	100.0%	(205.2%)
Sport And Recreation	10 435	10 000	357	3.4%	2 051	19.7%	396	4.0%	2 804	28.0%	-	3.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 783	39 081	5 769	14.9%	21 821	56.3%	1 688	4.3%	29 278	74.9%	17 018	82.9%	(90.1%)
Planning and Development	-	87	-	-	-	-	-	-	-	-	-	-	-
Road Transport	38 783	38 994	5 769	14.9%	21 821	56.3%	1 688	4.3%	29 278	75.1%	17 018	82.9%	(90.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	236 030	236 167	44 407	18.8%	117 474	49.8%	4 666	2.0%	166 547	70.5%	83 925	52.0%	(94.4%)
Energy sources	36 078	36 078	14 055	39.0%	16 498	45.7%	(752)	(2.1%)	29 791	82.6%	8 601	81.3%	(108.9%)
Water Management	19 698	19 698	1 528	7.8%	7 895	40.1%	-	-	9 423	47.8%	1 979	62.6%	(100.0%)
Waste Water Management	159 385	159 956	28 824	18.1%	85 274	53.5%	4 235	2.6%	118 332	74.0%	73 346	48.9%	(94.2%)
Waste Management	20 870	20 435	-	-	7 807	37.4%	1 194	5.8%	9 001	44.0%	-	34.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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Service charges	1 902 222	2 125 742	393 476	20.7%	388 303	20.4%	363 595	17.1%	1 145 375	53.9%	302 427	65.6%	20.2%
Other revenue	99 678	91 210	48 612	48.8%	67 131	67.3%	15 738	17.3%	131 480	144.2%	65 449	109.2%	(76.0%)
Transfers and Subsidies - Operational	553 513	553 333	242 739	43.9%	172 639	31.2%	125 275	22.6%	540 653	97.7%	79 230	90.8%	58.1%
Transfers and Subsidies - Capital	256 859	261 057	121 396	47.3%	136 389	53.1%	62 298	23.9%	320 082	122.6%	88 596	44.5%	(29.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 956 464)	(2 915 120)	(686 998)	23.2%	(500 973)	16.9%	(607 880)	20.9%	(1 795 852)	61.6%	(242 539)	29.9%	150.6%
Suppliers and employees	(2 956 464)	(2 915 120)	(686 998)	23.2%	(500 973)	16.9%	(607 880)	20.9%	(1 795 852)	61.6%	(242 539)	29.9%	150.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	384 037	644 451	213 498	55.6%	383 368	99.8%	76 197	11.8%	673 063	104.4%	386 457	209.7%	(80.3%)
Cash Flow from Investing Activities													
Receipts	-	-	(176)	-	(158)	-	(152)	-	(486)	-	(144)	-	5.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(176)	-	(158)	-	(152)	-	(486)	-	(144)	-	5.0%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(291 422)	(291 422)	(61 628)	21.1%	(151 160)	51.9%	(21 551)	7.4%	(234 338)	80.4%	(108 899)	65.3%	(80.2%)
Capital assets	(291 422)	(291 422)	(61 628)	21.1%	(151 160)	51.9%	(21 551)	7.4%	(234 338)	80.4%	(108 899)	65.3%	(80.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(291 422)	(291 422)	(61 804)	21.2%	(151 318)	51.9%	(21 702)	7.4%	(234 824)	80.6%	(109 044)	65.3%	(80.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	92 615	353 029	151 694	163.8%	232 050	250.6%	54 495	15.4%	438 238	124.1%	277 414	802.1%	(80.4%)
Cash/cash equivalents at the year begin:	193 798	193 798	83 495	43.1%	235 189	121.4%	467 238	241.1%	83 495	43.1%	974 630	187.2%	(52.1%)
Cash/cash equivalents at the year end:	286 413	546 827	235 189	82.1%	467 238	163.1%	521 733	95.4%	521 733	95.4%	1 252 043	545.8%	(58.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	50 374	7.7%	27 382	4.2%	19 309	2.9%	559 243	85.2%	656 308	24.0%	42 884	6.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	68 050	20.1%	17 726	5.2%	17 169	5.1%	234 754	69.5%	337 718	12.4%	127 265	37.7%	-	-
Receivables from Non-exchange Transactions - Property Rates	45 780	9.2%	22 499	4.5%	21 982	4.4%	405 866	81.8%	496 127	18.2%	338	1.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	17 727	5.7%	7 288	2.4%	6 836	2.2%	277 416	89.7%	309 269	11.3%	14 772	4.8%	-	-
Receivables from Exchange Transactions - Waste Management	17 786	6.0%	7 113	2.4%	6 354	2.1%	264 422	89.4%	295 677	10.8%	14 232	4.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	48 604	100.0%	48 604	1.8%	(10)	-	-	-
Interest on Arrear Debtor Accounts	19 202	3.7%	15 263	2.9%	14 784	2.8%	471 957	90.6%	521 206	19.1%	(29)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 378	3.7%	209	3%	100	2%	61 406	95.8%	64 092	2.3%	(3 192)	(5.0%)	-	-
Total By Income Source	221 298	8.1%	97 479	3.6%	86 556	3.2%	2 323 668	85.1%	2 729 002	100.0%	196 261	7.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 815	18.8%	5 013	6.4%	3 260	4.1%	55 591	70.7%	78 678	2.9%	4 428	5.6%	-	-
Commercial	110 976	17.4%	40 361	6.3%	35 167	5.5%	449 942	70.7%	636 465	23.3%	142 140	22.3%	-	-
Households	95 508	4.7%	52 106	2.6%	48 109	2.4%	1 818 135	90.3%	2 013 858	73.8%	49 693	2.5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	221 298	8.1%	97 479	3.6%	86 556	3.2%	2 323 668	85.1%	2 729 002	100.0%	196 261	7.2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	110 854	6.7%	58 351	3.5%	38 884	2.3%	1 449 337	87.4%	1 657 425	55.8%
Bulk Water	39 298	9.2%	14 163	3.3%	-	-	373 292	87.5%	426 753	14.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44 320	5.0%	26 360	3.0%	50 729	5.7%	763 821	86.3%	885 231	29.8%
Auditor-General	76	5.5%	336	24.4%	966	70.1%	-	-	1 378	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	194 548	6.5%	99 210	3.3%	90 580	3.0%	2 586 450	87.1%	2 970 787	100.0%

Contact Details

Municipal Manager	Mr Thabo Ndlovu	010 496 5551
Chief Financial Officer	Mr Xolani Malindi	010 496 5552

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

Particulars	2023/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	345 054	376 423	109 241	31.7%	88 065	25.5%	74 073	19.7%	271 379	72.1%	63 886	74.3%	15.9%
Exchange Revenue													
Service charges - Electricity	-	-	130	-	147	-	115	-	391	-	77	36.9%	49.3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	(1 826)	-	(100.0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	10 554	11 513	611	5.8%	512	4.9%	811	7.0%	1 934	16.8%	859	20.6%	(5.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	80	-	118	-	126	-	324	-	38	50.0%	235.7%
Interest earned from Current and Non Current Assets	7 154	7 804	805	11.3%	520	7.3%	562	7.2%	1 887	24.2%	989	43.5%	(43.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 318	3 620	796	24.0%	925	27.9%	925	25.5%	2 646	73.1%	541	47.6%	70.9%
Licences or permits	702	766	13	1.9%	-	-	22	2.8%	35	4.5%	183	26.1%	(88.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	43 587	47 549	26	.1%	836	1.9%	20	-	882	1.9%	108	.6%	(81.9%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	278 376	303 683	106 780	38.4%	85 006	30.5%	71 494	23.5%	263 279	86.7%	62 917	88.3%	13.6%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	883	963	-	-	-	-	-	-	-	-	-	-	-
Other Gains	481	525	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	329 469	361 369	78 875	23.9%	72 048	21.9%	81 080	22.4%	232 003	64.2%	71 730	66.5%	13.0%
Employee related costs	227 985	248 080	59 843	26.2%	58 855	25.8%	59 612	24.0%	178 309	71.9%	54 575	69.3%	9.2%
Remuneration of councillors	14 159	15 446	5 684	40.1%	1 244	8.8%	3 314	21.5%	10 242	66.3%	3 225	66.5%	2.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	439	541	164	37.5%	115	26.1%	111	20.6%	390	72.1%	244	67.2%	(54.4%)
Debt impairment	(11 681)	(12 743)	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	6 305	8 082	940	14.9%	1 447	23.0%	1 810	22.4%	4 197	51.9%	1 649	33.3%	9.8%
Interest,Dividends and Rent on Land	10 578	10 440	185	1.8%	254	2.4%	230	2.2%	670	6.4%	303	5.9%	(24.2%)
Contracted services	36 306	40 383	1 575	4.3%	1 102	3.0%	3 545	8.8%	6 223	15.4%	1 673	56.5%	111.9%
Transfers and subsidies	11 138	12 150	-	-	-	-	5 990	49.3%	5 990	49.3%	4 652	100.0%	28.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	34 242	38 990	10 483	30.6%	9 032	26.4%	6 467	16.6%	25 981	66.6%	5 408	50.4%	19.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 585	15 054	30 366		16 016		(7 007)		39 376		(7 843)		
Transfers and subsidies - capital (monetary allocations)	2 750	3 000	-	-	99	3.6%	-	-	99	3.3%	-	1.5%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 335	18 054	30 366		16 115		(7 007)		39 475		(7 843)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	18 335	18 054	30 366		16 115		(7 007)		39 475		(7 843)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 335	18 054	30 366		16 115		(7 007)		39 475		(7 843)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 335	18 054	30 366		16 115		(7 007)		39 475		(7 843)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

[illegible]

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	45 271	50 191	3 210	7.1%	2 206	4.9%	2 326	4.6%	7 741	15.4%	3 832	22.2%	(39.3%)
Transfers and Subsidies - Operational	278 915	300 884	106 370	38.1%	93 854	33.6%	69 665	23.2%	269 889	89.7%	66 633	173.2%	4.5%
Transfers and Subsidies - Capital	3 000	3 000	63 000	2 100.0%	-	-	-	-	63 000	2 100.0%	54 873	-	(100.0%)
Interest	6 336	6 912	802	12.7%	515	8.1%	561	8.1%	1 878	27.2%	947	297.0%	(40.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(340 143)	(340 882)	(86 617)	25.5%	(69 484)	20.4%	(83 465)	24.5%	(239 566)	70.3%	(78 313)	70.0%	6.6%
Suppliers and employees	(327 993)	(329 832)	(86 617)	26.4%	(69 484)	21.2%	(83 465)	25.3%	(239 566)	72.6%	(78 313)	73.4%	6.6%
Finance charges	-	1 100	-	-	-	-	-	-	-	-	-	.1%	-
Transfers and Subsidies	(12 150)	(12 150)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(6 620)	20 104	86 764	(1 310.6%)	27 091	(409.2%)	(10 913)	(54.3%)	102 942	512.0%	47 971	(1 028.1%)	(122.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 151)	(3 551)	(3 645)	87.8%	(99)	2.4%	(22)	.6%	(3 765)	106.0%	(364)	43.4%	(94.1%)
Capital assets	(4 151)	(3 551)	(3 645)	87.8%	(99)	2.4%	(22)	.6%	(3 765)	106.0%	(364)	43.4%	(94.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(4 151)	(3 551)	(3 645)	87.8%	(99)	2.4%	(22)	.6%	(3 765)	106.0%	(364)	43.4%	(94.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 772)	16 553	83 119	(771.6%)	26 992	(250.6%)	(10 935)	(66.1%)	99 177	599.2%	47 607	(905.7%)	(123.0%)
Cash/cash equivalents at the year begin:	10 490	9 615	3 789	36.1%	87 950	838.4%	114 943	1 195.4%	3 789	39.4%	334 886	95.7%	(65.7%)
Cash/cash equivalents at the year end:	(282)	26 168	87 950	(31 211.0%)	114 943	(40 789.8%)	104 008	397.5%	104 008	397.5%	382 494	(1 228.3%)	(72.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47	2.0%	33	1.4%	39	1.7%	2 228	95.0%	2 346	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	172	5.6%	142	4.6%	142	4.6%	2 646	85.3%	3 102	25.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	43	.6%	42	.6%	41	.6%	6 525	98.1%	6 651	55.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	262	2.2%	217	1.8%	222	1.8%	11 399	94.2%	12 100	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	262	2.2%	217	1.8%	222	1.8%	11 399	94.2%	12 100	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	262	2.2%	217	1.8%	222	1.8%	11 399	94.2%	12 100	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	855	5.5%	473	3.0%	529	3.4%	13 642	88.0%	15 499	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	855	5.5%	473	3.0%	529	3.4%	13 642	88.0%	15 499	100.0%

Contact Details

Municipal Manager	Mr Elias Koloi	011 411 5021
Chief Financial Officer	Mr Samuel Ramaele	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	60 395 849	61 441 526	17 002 418	28.2%	16 110 474	26.7%	15 869 408	25.8%	48 982 300	79.7%	14 291 419	80.0%	11.0%
Operating Revenue													
Exchange Revenue													
Service charges - Electricity	22 101 835	22 101 835	5 468 948	24.7%	5 260 921	23.8%	5 229 481	23.7%	15 959 350	72.2%	4 595 659	74.1%	13.8%
Service charges - Water	8 899 108	8 914 108	1 866 155	21.0%	2 167 702	24.4%	2 274 046	25.5%	6 307 904	70.8%	1 975 533	69.1%	15.1%
Service charges - Waste Water Management	1 965 820	1 965 820	439 410	22.4%	517 545	26.3%	488 415	24.8%	1 445 370	73.5%	393 733	58.5%	24.0%
Service charges - Waste Management	1 126 808	1 126 808	285 148	25.3%	291 737	25.9%	288 551	25.6%	865 436	76.8%	260 575	74.2%	10.7%
Sale of Goods and Rendering of Services	415 214	376 678	78 914	19.0%	104 316	25.1%	96 242	25.6%	279 472	74.2%	75 174	60.0%	28.0%
Agency services	36 673	36 673	7 467	20.4%	3 697	10.1%	10 682	29.1%	21 846	59.6%	5 711	62.3%	87.0%
Interest - Deemed Interest	4 000	4 000	46	1.2%	-	-	2 834	70.9%	2 881	72.0%	870	171.0%	225.6%
Interest earned from Receivables	798 817	798 817	406 904	50.9%	460 722	57.7%	471 472	59.0%	1 339 098	167.6%	412 312	112.6%	14.3%
Interest earned from Current and Non Current Assets	716 166	719 975	119 200	16.6%	81 029	11.3%	76 653	10.6%	276 881	38.5%	86 095	56.1%	(11.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	600	600	-	-	16	2.7%	-	-	16	2.7%	40	33.0%	(100.0%)
Rental from Fixed Assets	725 574	723 888	180 180	24.8%	186 742	25.7%	180 116	24.9%	547 039	75.6%	(25 231)	41.0%	(813.9%)
Licences or permits	8 165	8 165	1 966	24.1%	1 289	15.8%	1 456	17.8%	4 711	57.7%	999	33.9%	45.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	61 000	7 400	-	20 335	-	5 277	8.7%	33 013	54.1%	-	-	(100.0%)
Development Charges	4 774	4 774	-	-	840	17.6%	16 933	354.7%	17 773	372.3%	48	22.2%	35 014.2%
Operational Revenue	234 468	234 028	49 380	21.1%	64 587	27.5%	79 301	33.9%	193 269	82.6%	150 275	153.7%	(47.2%)
Non-Exchange Revenue													
Property rates	12 825 000	13 167 362	4 290 373	33.5%	3 478 718	27.1%	3 550 416	27.0%	11 319 507	86.0%	3 292 421	89.4%	7.8%
Surcharges and Taxes	-	412 267	50 844	-	86 300	-	137 018	33.2%	274 162	66.5%	110 263	58.7%	24.3%
Fines, penalties and forfeits	31 475	31 440	9 888	31.4%	8 517	27.1%	6 015	19.1%	24 420	77.7%	31 220	387.7%	(80.7%)
Licences or permits	54 774	54 774	9 590	17.5%	9 413	17.2%	7 510	13.7%	26 513	48.4%	14 132	84.5%	(46.9%)
Transfer and subsidies - Operational	6 071 456	5 978 671	2 260 387	37.2%	1 881 566	31.0%	1 456 070	24.4%	5 598 023	93.6%	1 484 297	93.2%	(1.9%)
Interest Receivables	485 750	820 471	173 805	35.8%	190 412	39.2%	198 923	24.2%	563 140	68.6%	176 731	113.3%	12.6%
Fuel Levy	3 875 640	3 875 640	1 291 880	33.3%	1 291 880	33.3%	1 291 880	33.3%	3 875 640	100.0%	1 247 622	100.0%	3.5%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	11 892	11 892	4 443	37.4%	1 800	15.1%	-	-	6 244	52.5%	389	302.1%	(100.0%)
Other Gains	11 840	11 840	88	.7%	388	3.3%	118	1.0%	593	5.0%	2 550	4.3%	(95.4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	59 747 291	60 447 798	14 711 647	24.6%	13 519 659	22.6%	12 956 515	21.4%	41 187 821	68.1%	12 007 890	70.7%	7.9%
Employee related costs	15 170 402	15 201 761	3 122 526	20.6%	3 901 211	25.7%	3 294 693	21.7%	10 318 429	67.9%	3 140 958	71.2%	4.9%
Remuneration of councillors	160 102	160 102	36 425	22.8%	40 874	25.5%	37 368	23.3%	114 667	71.6%	36 802	72.1%	1.5%
Bulk purchases - electricity	18 721 853	18 601 853	5 476 775	29.3%	4 081 812	21.8%	4 303 334	23.1%	13 861 921	74.5%	3 701 589	75.5%	16.3%
Inventory consumed	5 380 003	5 394 409	862 611	16.0%	1 065 608	19.8%	1 116 131	20.7%	3 044 350	56.4%	977 205	54.6%	14.2%
Debt impairment	3 104 016	3 104 016	1 359 411	43.8%	106 607	3.4%	146 607	4.7%	1 612 624	52.0%	286 817	80.2%	(48.9%)
Depreciation, Amortisation and Impairment	3 424 737	3 408 072	876 610	25.6%	754 240	22.0%	827 039	24.3%	2 457 890	72.1%	753 888	71.5%	9.7%
Interest/Dividends and Rent on Land	1 050 621	1 052 683	273 664	26.0%	272 899	26.0%	254 381	24.2%	800 943	76.1%	243 567	67.6%	4.4%
Contracted services	7 456 264	8 161 222	1 278 758	17.2%	1 790 881	24.0%	1 756 275	21.5%	4 825 914	59.1%	1 561 934	60.0%	12.4%
Transfers and subsidies	373 799	368 180	64 467	17.2%	78 862	21.1%	46 385	12.6%	189 713	51.5%	(86 960)	25.6%	(153.3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	2 894 778	2 984 394	539 332	18.6%	734 902	25.4%	530 408	17.8%	1 804 642	60.5%	660 542	65.0%	(19.7%)
Disposal of Fixed and Intangible Assets	463	463	-	-	334	72.2%	535	115.6%	870	187.8%	526	120.1%	1.9%
Other Losses	2 010 256	2 010 645	821 068	40.8%	691 429	34.4%	643 360	32.0%	2 155 658	107.2%	731 023	130.1%	(12.0%)
Surplus/(Deficit)	648 558	993 728	2 290 771		2 590 815		2 912 893		7 794 479		2 283 528		
Transfers and subsidies - capital (monetary allocations)	3 239 406	3 692 957	241 737	7.5%	947 905	29.3%	429 294	11.6%	1 618 935	43.8%	529 017	42.4%	(18.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 887 964	4 686 684	2 532 508		3 538 720		3 342 186		9 413 414		2 812 546		
Income Tax	(7 142)	(7 142)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 895 105	4 693 826	2 532 508		3 538 720		3 342 186		9 413 414		2 812 546		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 895 105	4 693 826	2 532 508		3 538 720		3 342 186		9 413 414		2 812 546		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	749 166	646 476	118 626	15.8%	98 790	13.2%	94 026	14.5%	311 442	48.2%	116 463	51.8%	(19.3%)
Surplus/(Deficit) for the year	4 644 271	5 340 302	2 651 133		3 637 510		3 436 212		9 724 856		2 929 009		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		7 296 796	7 700 747	682 501	9.4%	976 833	13.4%	1 413 389	18.4%	3 072 724	39.9%	1 240 294	38.8%	14.0%
National Government		2 809 838	3 007 618	377 416	13.4%	613 154	21.8%	556 735	18.5%	1 547 305	51.4%	484 524	54.0%	14.9%
Provincial Government		429 568	529 392	7 838	1.8%	17 916	4.2%	46 424	8.8%	72 178	13.6%	16 569	9.4%	180.2%
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		3 239 406	3 537 010	385 253	11.9%	631 070	19.5%	603 160	17.1%	1 619 483	45.8%	501 093	46.6%	20.4%
Borrowing		2 000 000	1 949 397	190 636	9.5%	420 400	21.0%	396 355	20.3%	1 007 395	51.7%	162 540	30.6%	143.9%
Internally generated funds		2 057 390	2 214 340	106 612	5.2%	(74 641)	(3.6%)	413 875	18.7%	445 845	20.1%	576 661	34.2%	(28.2%)
Capital Expenditure Functional		7 296 796	7 700 747	682 501	9.4%	976 833	13.4%	1 412 677	18.3%	3 072 011	39.9%	1 240 294	38.8%	13.9%
Municipal governance and administration		977 175	709 124	24 653	2.5%	(25 594)	(2.6%)	110 283	15.6%	109 342	15.4%	53 866	18.2%	104.7%
Executive and Council		424 132	46 161	718	2%	7 024	1.7%	13 975	30.3%	21 717	47.0%	9 285	16.9%	50.5%
Finance and administration		552 039	661 959	23 935	4.3%	(33 402)	(6.1%)	96 287	14.5%	86 820	13.1%	44 475	18.4%	116.5%
Internal audit		1 004	1 004	-	-	783	78.0%	21	2.1%	804	80.1%	106	87.5%	(80.2%)
Community and Public Safety		1 491 962	1 867 468	108 408	7.3%	347 909	23.3%	210 636	11.3%	666 954	35.7%	164 513	29.5%	28.0%
Community and Social Services		207 084	174 750	7 212	3.5%	23 436	11.3%	29 448	16.9%	60 095	34.4%	18 254	26.6%	61.3%
Sport And Recreation		265 056	437 247	8 857	3.3%	81 938	30.9%	62 585	14.3%	153 380	35.1%	94 948	34.3%	(34.1%)
Public Safety		244 155	241 406	18 203	7.5%	82 039	33.6%	23 925	9.9%	124 167	51.4%	2 668	4.7%	796.7%
Housing		743 812	995 791	74 746	10.0%	159 668	21.5%	92 877	9.3%	327 291	32.9%	45 557	33.7%	103.9%
Health		31 855	18 273	(610)	(1.9%)	829	2.6%	1 801	9.9%	2 021	11.1%	3 087	17.1%	(41.7%)
Economic and Environmental Services		1 723 041	1 394 946	89 359	5.2%	245 407	14.3%	166 253	11.9%	501 319	35.9%	382 386	44.4%	(56.5%)
Planning and Development		405 451	335 607	14 707	3.6%	100 433	24.8%	45 902	13.7%	161 043	48.0%	92 529	53.8%	(50.4%)
Road Transport		1 295 786	1 043 142	74 159	5.7%	145 267	11.2%	119 672	11.1%	339 078	32.5%	289 216	41.3%	(58.6%)
Environmental Protection		21 804	16 197	512	2.4%	7	0%	619	2.4%	1 098	5.8%	842	36.4%	5.8%
Trading Services		3 004 400	3 606 643	459 869	15.3%	404 175	13.5%	903 241	25.0%	1 767 285	49.0%	639 221	45.3%	41.3%
Energy sources		784 347	746 120	125 083	15.9%	(232 501)	(29.6%)	164 426	22.0%	57 008	7.6%	176 680	70.1%	(8.0%)
Water Management		1 153 305	1 220 772	173 313	15.0%	308 538	26.8%	289 246	23.7%	771 097	63.2%	198 794	39.0%	45.5%
Waste Water Management		713 045	1 423 207	141 643	19.9%	294 691	41.3%	421 841	29.6%	858 175	60.3%	228 533	41.4%	84.6%
Waste Management		353 613	216 543	19 830	5.6%	33 447	9.5%	27 729	12.8%	81 006	37.4%	33 214	40.9%	(16.5%)
Other		100 218	122 566	211	2%	4 636	4.6%	22 264	18.2%	27 112	22.1%	308	5.3%	7 131.0%

Service charges	36 677 538	36 677 538	(458 761)	(1.3%)	-	-	-	-	(458 761)	(1.3%)	(73 021)	-	(100.0%)
Other revenue	12 062 132	12 062 132	(51 440)	(.4%)	3 481	-	(12 281)	(.1%)	(60 240)	(.5%)	(62 232)	(.5%)	(80.3%)
Transfers and Subsidies - Operational	6 205 696	6 205 696	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 239 406	3 239 406	-	-	-	-	-	-	-	-	-	-	-
Interest	1 458 208	1 458 208	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(63 890 946)	(63 890 946)	(22 998)	-	(73 338)	.1%	(43 564)	.1%	(139 900)	.2%	(119 714)	.3%	(63.6%)
Suppliers and employees	(62 463 658)	(62 463 658)	(22 998)	-	(73 338)	.1%	(43 564)	.1%	(139 900)	.2%	(119 714)	.3%	(63.6%)
Finance charges	(1 053 490)	(1 053 490)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(373 799)	(373 799)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	8 141 361	8 141 361	(149 869)	(1.8%)	(69 857)	(.9%)	(55 845)	(.7%)	(275 572)	(3.4%)	382 833	85.9%	(114.6%)
Cash Flow from Investing Activities													
Receipts	15 302	15 302	19 939	130.3%	(18 207)	(119.0%)	(101 696)	(664.6%)	(99 964)	(653.3%)	(22 625)	(843.3%)	349.5%
Proceeds on disposal of PPE	12 101	12 101	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 201	3 201	19 939	622.9%	(18 207)	(568.8%)	(101 696)	(3 177.1%)	(99 964)	(3 123.0%)	(22 625)	(7 891.7%)	349.5%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 941 787)	(7 941 787)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(7 941 787)	(7 941 787)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(7 926 486)	(7 926 486)	19 939	(.3%)	(18 207)	.2%	(101 696)	1.3%	(99 964)	1.3%	(22 625)	2.8%	349.5%
Cash Flow from Financing Activities													
Receipts	2 185 638	2 185 638	-	-	-	-	(17)	-	(17)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 000 000	2 000 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	185 638	185 638	-	-	-	-	(17)	-	(17)	-	-	-	(100.0%)
Payments	(1 251 771)	(1 251 771)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 251 771)	(1 251 771)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	933 867	933 867	-	-	-	-	(17)	-	(17)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	1 148 743	1 148 743	(129 931)	(11.3%)	(88 064)	(7.7%)	(157 558)	(13.7%)	(375 553)	(32.7%)	360 208	1 054.4%	(143.7%)
Cash/cash equivalents at the year begin:	5 378 446	5 378 446	-	-	(129 931)	(2.4%)	(217 995)	(4.1%)	-	-	6 182 164	-	(103.5%)
Cash/cash equivalents at the year end:	6 527 189	6 527 189	(129 931)	(2.0%)	(217 995)	(3.3%)	(375 553)	(5.8%)	(375 553)	(5.8%)	6 542 372	65.6%	(105.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	940 235	5.0%	619 856	3.3%	477 118	2.5%	16 683 977	89.1%	18 721 186	42.0%	-	-	9 804 606	52.4%
Trade and Other Receivables from Exchange Transactions - Electricity	1 295 744	20.2%	424 127	6.6%	184 573	2.9%	4 509 870	70.3%	6 414 314	14.4%	-	-	3 478 091	54.2%
Receivables from Non-exchange Transactions - Property Rates	817 911	8.0%	432 113	4.2%	283 552	2.9%	8 735 823	85.0%	10 279 399	23.1%	-	-	5 569 017	54.2%
Receivables from Exchange Transactions - Waste Water Management	172 989	6.5%	116 873	3.7%	84 045	2.7%	2 764 381	88.1%	3 138 287	7.0%	-	-	1 651 507	52.6%
Receivables from Exchange Transactions - Waste Management	86 949	7.1%	41 537	3.4%	33 159	2.7%	1 068 711	86.9%	1 230 356	2.8%	-	-	658 865	53.6%
Receivables from Exchange Transactions - Property Rental Debtors	34 484	5.4%	16 274	2.6%	11 863	1.9%	572 627	90.1%	635 247	1.4%	-	-	324 354	51.1%
Interest on Arrear Debtor Accounts	29 357	4.2%	15 740	2.3%	6 974	1.0%	640 362	92.5%	692 433	1.6%	-	-	384 835	55.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	91 173	2.6%	73 495	2.1%	48 030	1.4%	3 235 022	93.8%	3 447 720	7.7%	-	-	1 876 078	54.4%
Total By Income Source	3 468 841	7.8%	1 740 014	3.9%	1 139 314	2.6%	38 210 773	85.8%	44 558 942	100.0%	-	-	23 747 355	53.3%
Debtors Age Analysis By Customer Group														
Organs of State	258 471	15.4%	143 896	8.6%	51 386	3.1%	1 227 469	73.0%	1 681 223	3.8%	-	-	1 059 041	63.0%
Commercial	1 355 282	15.1%	444 020	4.9%	282 397	3.1%	6 902 618	76.6%	8 984 318	20.2%	-	-	4 794 566	53.4%
Households	1 822 452	5.4%	1 139 027	3.4%	798 913	2.4%	29 886 020	88.8%	33 646 411	75.5%	-	-	17 756 442	52.8%
Other	32 635	13.2%	13 071	5.3%	6 617	2.7%	194 666	78.8%	246 989	.6%	-	-	137 306	55.6%
Total By Customer Group	3 468 841	7.8%	1 740 014	3.9%	1 139 314	2.6%	38 210 773	85.8%	44 558 942	100.0%	-	-	23 747 355	53.3%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	178 945	100.0%	-	-	-	-	-	-	178 945	23.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	175 048	100.0%	-	-	-	-	-	-	175 048	22.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	264 246	91.0%	463	.2%	309	.1%	-	-	290 511	37.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	123 733	100.0%	-	-	-	-	-	-	123 733	16.1%
Total	741 973	96.6%	463	.1%	309	-	25 493	3.3%	768 238	100.0%

Contact Details

Municipal Manager	Mr Thompson Bongumusa Mbhele (Known As M	031 311 2132
Chief Financial Officer	Mr Sandle Mnguni	031 311 1101

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	403 041	411 008	140 745	34.9%	116 804	29.0%	99 961	24.3%	357 510	87.0%	95 402	83.3%	4.8%
Exchange Revenue													
Service charges - Electricity	-	-	0	-	0	-	-	-	1	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 136	15 728	5 686	40.2%	3 778	26.7%	3 724	23.7%	13 188	83.8%	2 509	73.4%	48.4%
Sale of Goods and Rendering of Services	3 310	3 363	688	20.8%	986	29.8%	766	22.8%	2 441	72.6%	1 007	81.7%	(23.9%)
Agency services	2 247	2 247	567	25.2%	372	16.5%	891	39.7%	1 830	81.4%	769	105.1%	15.9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 837	1 900	501	27.3%	534	29.1%	456	24.0%	1 491	78.5%	537	87.0%	(14.9%)
Interest earned from Current and Non Current Assets	13 000	13 000	1 559	12.0%	3 416	26.3%	1 915	14.7%	6 890	53.0%	4 092	78.8%	(53.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 644	7 620	1 922	25.1%	1 914	25.0%	1 914	25.1%	5 750	75.5%	(1 882)	28.7%	(201.7%)
Licences or permits	10	10	10	103.2%	-	-	-	-	10	103.2%	-	100.0%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	4 451	4 451	-	-	1 236	27.8%	1 712	38.5%	2 948	66.2%	-	90.1%	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	501	2 552	112	22.4%	1 603	320.3%	532	20.9%	2 247	88.1%	150	80.9%	255.9%
Non-Exchange Revenue													
Property rates	137 803	139 482	47 803	34.7%	29 216	21.2%	31 576	22.6%	108 595	77.9%	25 759	71.6%	22.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 603	1 258	330	20.6%	194	12.1%	378	30.0%	902	71.7%	763	50.0%	(50.5%)
Licences or permits	3 272	3 565	872	26.7%	933	28.5%	1 049	29.4%	2 854	80.1%	992	87.7%	5.7%
Transfer and subsidies - Operational	200 570	203 178	77 125	38.5%	68 844	34.3%	51 072	25.1%	197 040	97.0%	56 807	97.7%	(10.1%)
Interest Receivables	12 658	12 654	3 570	28.2%	3 777	29.8%	3 976	31.4%	11 323	89.5%	3 901	9.0%	1.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	448 943	467 530	87 674	19.5%	114 815	25.6%	104 888	22.4%	307 377	65.7%	84 039	61.5%	24.8%
Employee related costs	177 968	197 911	44 131	24.8%	52 425	29.5%	48 351	24.4%	144 907	73.2%	36 846	71.5%	31.2%
Remuneration of councillors	18 539	17 539	4 171	22.5%	4 695	25.3%	4 221	24.1%	13 086	74.6%	4 170	72.0%	1.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 500	7 750	1 068	14.2%	1 887	25.2%	886	11.4%	3 842	49.6%	1 221	39.4%	(27.4%)
Debt impairment	7 280	7 280	(8 366)	(114.9%)	(74)	(1.0%)	(197)	(2.7%)	(8 637)	(118.6%)	-	-	(100.0%)
Depreciation, Amortisation and Impairment	42 917	44 117	10 532	24.5%	10 571	24.6%	10 571	24.0%	31 675	71.8%	10 505	77.1%	.6%
Interest/Dividends and Rent on Land	2 367	2 367	-	-	2	.1%	-	-	2	.1%	-	-	-
Contracted services	120 965	116 686	15 788	13.1%	23 530	19.5%	23 849	20.4%	63 166	54.1%	15 369	52.1%	55.2%
Transfers and subsidies	4 769	6 394	109	2.3%	1 038	21.8%	576	9.0%	1 723	27.0%	948	36.6%	(39.3%)
Irrecoverable debts written off	-	-	8 344	-	74	-	197	-	8 615	-	-	-	(100.0%)
Operational Cost and Other Cost	66 637	67 483	11 897	17.9%	20 665	31.0%	16 434	24.4%	48 997	72.6%	14 979	57.1%	9.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 901)	(56 522)	53 071		1 989		(4 927)		50 133		11 364		
Transfers and subsidies - capital (monetary allocations)	36 462	46 740	12 025	33.0%	8 318	22.8%	7 413	15.9%	27 756	59.4%	21 831	70.2%	(66.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(9 440)	(9 782)	65 096		10 307		2 485		77 888		33 195		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(9 440)	(9 782)	65 096		10 307		2 485		77 888		33 195		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(9 440)	(9 782)	65 096		10 307		2 485		77 888		33 195		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(9 440)	(9 782)	65 096		10 307		2 485		77 888		33 195		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	80 919	89 509	20 670	25.5%	8 884	11.0%	7 224	8.1%	36 778	41.1%	9 630	56.3%	(25.0%)
National Government	30 836	39 774	10 860	35.2%	5 969	19.4%	6 785	17.1%	23 614	59.4%	8 533	51.6%	(20.5%)
Provincial Government	870	870	606	69.7%	254	29.2%	-	-	860	98.9%	1 155	63.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 706	40 643	11 466	36.2%	6 223	19.6%	6 785	16.7%	24 474	60.2%	9 688	52.0%	(30.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 213	48 866	9 204	18.7%	2 661	5.4%	439	.9%	12 304	25.2%	(58)	67.6%	(861.8%)
Capital Expenditure Functional	80 919	89 509	20 670	25.5%	8 884	11.0%	7 224	8.1%	36 778	41.1%	9 630	56.3%	(25.0%)
Municipal governance and administration	18 900	18 900	9 204	48.7%	350	1.9%	173	.9%	9 727	51.5%	-	76.1%	(100.0%)
Executive and Council	87	87	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	18 813	18 813	9 204	48.9%	350	1.9%	173	.9%	9 727	51.7%	-	76.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 674	26 731	2 607	14.0%	2 263	12.1%	6 982	26.1%	11 852	44.3%	2 577	34.7%	170.9%
Community and Social Services	15 935	23 991	2 607	16.4%	2 171	13.6%	6 785	28.3%	11 562	48.2%	2 577	59.0%	163.3%
Sport And Recreation	2 739	2 739	-	-	92	3.4%	198	7.2%	290	10.6%	-	100.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 736	41 660	8 860	21.7%	4 052	9.9%	69	.2%	12 981	31.2%	7 053	76.1%	(99.0%)
Planning and Development	957	957	606	63.4%	254	26.6%	69	7.2%	929	97.1%	1 155	55.2%	(94.0%)
Road Transport	39 779	40 704	8 254	20.7%	3 798	9.5%	-	-	12 052	29.6%	5 898	77.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 609	2 218	-	-	2 218	85.0%	-	-	2 218	100.0%	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 609	2 218	-	-	2 218	85.0%	-	-	2 218	100.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		440 638	445 164	952	2%	193 821	44.0%	62 318	14.0%	257 090	57.8%	279	3%	22 227.2%
Property rates		117 132	97 938	952	8%	88 432	75.5%	8 292	8.5%	97 676	99.7%	279	1.2%	2 871.0%

Service charges	13 818	14 662	-	-	9	.1%	1 008	6.9%	1 017	6.9%	-	-	(100.0%)
Other revenue	60 655	79 024	-	-	3 726	6.1%	5 148	6.5%	8 874	11.2%	-	-	(100.0%)
Transfers and Subsidies - Operational	200 570	203 178	-	-	78 456	39.1%	45 691	22.5%	124 147	61.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	35 462	35 462	-	-	23 198	65.4%	2 178	6.1%	25 376	71.6%	-	-	(100.0%)
Interest	13 000	14 900	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(425 878)	(445 741)	(13 793)	3.2%	(27 919)	6.6%	(54 945)	12.3%	(96 657)	21.7%	(19 606)	26.2%	180.2%
Suppliers and employees	(419 729)	(443 373)	(13 793)	3.3%	(27 919)	6.7%	(54 945)	12.4%	(96 657)	21.8%	(19 606)	26.6%	180.2%
Finance charges	-	(2 367)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(6 149)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Operating Activities	14 760	(577)	(12 841)	(87.0%)	165 902	1 124.0%	7 372	(1 278.5%)	160 433	(27 821.4%)	(19 327)	(56.6%)	(138.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 057)	(102 936)	(23 680)	26.9%	(9 908)	11.3%	(2 623)	2.5%	(36 211)	35.2%	(11 991)	56.2%	(78.1%)
Capital assets	(88 057)	(102 936)	(23 680)	26.9%	(9 908)	11.3%	(2 623)	2.5%	(36 211)	35.2%	(11 991)	56.2%	(78.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Investing Activities	(88 057)	(102 936)	(23 680)	26.9%	(9 908)	11.3%	(2 623)	2.5%	(36 211)	35.2%	(11 991)	56.2%	(78.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(73 297)	(103 513)	(36 521)	49.8%	155 993	(212.8%)	4 749	(4.6%)	124 222	(120.0%)	(31 318)	(175.1%)	(115.2%)
Cash/cash equivalents at the year begin:	218 110	218 110	149 379	68.5%	112 858	51.7%	268 852	123.3%	149 379	68.5%	54 824	100.0%	390.4%
Cash/cash equivalents at the year end:	144 813	114 597	112 858	77.9%	268 852	185.7%	273 601	238.8%	273 601	238.8%	23 506	10.9%	1 064.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 854	10.6%	3 935	2.8%	3 685	2.6%	117 636	84.0%	140 109	56.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 663	15.3%	492	2.8%	457	2.6%	13 754	79.2%	17 366	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 293	5.2%	611	2.5%	592	2.4%	22 175	89.9%	24 672	10.0%	-	-	-	-
Interest on Arrear Debtor Accounts	62	.1%	101	.2%	143	.3%	50 141	99.4%	50 447	20.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 434)	(46.5%)	178	1.3%	420	3.0%	19 679	142.2%	13 843	5.6%	-	-	-	-
Total By Income Source	12 438	5.0%	5 316	2.2%	5 298	2.1%	223 391	90.6%	246 443	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 156	5.3%	1 221	3.0%	1 251	3.1%	35 766	88.5%	40 394	16.4%	-	-	-	-
Commercial	3 166	11.1%	657	2.3%	637	2.2%	23 943	84.3%	28 403	11.5%	-	-	-	-
Households	7 132	4.1%	3 411	2.0%	3 363	2.0%	159 328	92.0%	173 254	70.3%	-	-	-	-
Other	(16)	(.4%)	27	.6%	26	.6%	4 355	99.1%	4 392	1.8%	-	-	-	-
Total By Customer Group	12 438	5.0%	5 316	2.2%	5 298	2.1%	223 391	90.6%	246 443	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 936	51.2%	1 637	43.3%	181	4.8%	29	.8%	3 784	83.2%
Auditor-General	71	100.0%	-	-	-	-	-	-	71	1.6%
Other	369	53.5%	292	42.2%	-	-	30	4.3%	691	15.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 376	52.3%	1 929	42.4%	181	4.0%	59	1.3%	4 546	100.0%

Contact Details

Municipal Manager	Mr DD Naidoo	039 976 1202
Chief Financial Officer	Mr Thando Mketu	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	211 102	215 541	72 262	34.2%	74 499	35.3%	55 458	25.7%	202 219	93.8%	44 373	86.3%	25.0%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	149	283	-	-	31	21.0%	-	-	31	11.1%	-	9%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 000	6 000	510	8.5%	605	10.1%	834	13.9%	1 949	32.5%	982	58.7%	(15.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	109	126	26	24.0%	38	34.7%	45	35.8%	109	86.6%	21	19.1%	111.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	14 475	14 475	-	-	-	-	9 354	64.6%	9 354	64.6%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	545	400	5	9%	15	2.8%	16	3.9%	36	9.1%	14	127.5%	14.5%
Non-Exchange Revenue													
Property rates	12 451	12 451	685	5.5%	17 033	136.8%	-	-	17 717	142.3%	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	349	403	4	1.3%	2	7%	15	3.8%	22	5.5%	12	1.6%	23.6%
Transfer and subsidies - Operational	177 024	181 404	71 032	40.1%	56 774	32.1%	45 194	24.9%	173 000	95.4%	43 343	94.1%	4.3%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	220 253	207 161	22 788	10.3%	53 735	24.4%	48 798	23.6%	125 321	60.5%	43 637	75.2%	11.8%
Employee related costs	99 964	88 557	5 873	5.9%	22 389	22.4%	20 326	23.0%	48 588	54.9%	20 124	71.7%	1.0%
Remuneration of councillors	22 884	22 841	1 970	8.6%	6 324	27.6%	5 742	25.1%	14 036	61.5%	6 258	106.7%	(8.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 434	(1 473)	156	10.8%	520	36.3%	151	(10.2%)	827	(56.1%)	531	72.1%	(71.6%)
Debt impairment	2 174	2 174	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	26 791	26 791	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	0	116.1%	(100.0%)
Contracted services	43 386	39 392	8 101	18.7%	15 515	35.8%	13 462	34.2%	37 079	94.1%	8 495	117.8%	58.5%
Transfers and subsidies	2 218	1 141	165	7.5%	971	43.8%	848	74.3%	1 984	173.9%	613	79.3%	38.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	21 402	27 739	6 523	30.5%	8 015	37.5%	8 269	29.8%	22 808	82.2%	7 616	93.5%	8.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 151)	8 380	49 474		20 764		6 660		76 898		735		
Transfers and subsidies - capital (monetary allocations)	39 281	66 177	10 477	26.7%	21 000	53.5%	16 811	25.4%	48 287	73.0%	12 529	66.9%	34.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 130	74 557	59 951		41 764		23 470		125 185		13 264		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 130	74 557	59 951		41 764		23 470		125 185		13 264		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 130	74 557	59 951		41 764		23 470		125 185		13 264		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 130	74 557	59 951		41 764		23 470		125 185		13 264		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	52 389	76 569	12 282	23.4%	20 411	39.0%	9 731	12.7%	42 424	55.4%	17 395	80.6%	(44.1%)
National Government	34 345	62 465	5 985	17.4%	16 994	49.5%	7 027	11.3%	30 006	48.0%	10 734	68.7%	(34.5%)
Provincial Government	-	-	-	-	-	-	1 652	-	1 652	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 345	62 465	5 985	17.4%	16 994	49.5%	8 679	13.9%	31 658	50.7%	10 734	68.7%	(19.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 043	14 104	6 297	34.9%	3 417	18.9%	1 052	7.5%	10 766	76.3%	6 661	104.8%	(84.2%)
Capital Expenditure Functional	52 389	76 569	12 282	23.4%	20 411	39.0%	9 731	12.7%	42 424	55.4%	17 395	80.6%	(44.1%)
Municipal governance and administration	4 956	1 970	1 923	38.8%	1 444	29.1%	38	1.9%	3 405	172.9%	6 447	117.4%	(99.4%)
Executive and Council	104	-	-	-	-	-	-	-	-	-	7	6.6%	(100.0%)
Finance and administration	4 852	1 970	1 923	39.6%	1 444	29.8%	38	1.9%	3 405	172.9%	6 441	118.1%	(99.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 696	310	19	1.1%	57	3.4%	1 666	536.5%	1 742	561.0%	213	26.7%	680.6%
Community and Social Services	826	50	19	2.3%	57	6.9%	-	-	76	153.3%	213	44.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	1 652	-	1 652	-	-	-	(100.0%)
Public Safety	870	261	-	-	-	-	14	5.3%	14	5.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 563	73 995	10 202	22.4%	18 759	41.2%	8 027	10.8%	36 988	50.0%	10 734	73.5%	(25.2%)
Planning and Development	25 409	27 534	4 217	16.6%	14 270	56.2%	3 300	12.0%	21 787	79.1%	2 655	104.5%	24.3%
Road Transport	20 154	46 461	5 985	29.7%	4 489	22.3%	4 728	10.2%	15 202	32.7%	8 078	54.7%	(41.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	174	174	-	-	150	86.2%	-	-	150	86.2%	-	49.9%	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	174	174	-	-	150	86.2%	-	-	150	86.2%	-	49.9%	-
Other	-	120	139	-	-	-	-	-	139	115.0%	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	247 746	279 090	17 564	7.1%	939	.4%	69 254	24.8%	87 756	31.4%	45 620	(7.8%)	51.8%
Property rates	7 470	7 470	3 747	50.2%	163	2.2%	-	-	3 909	52.3%	-	.6%	-

Service charges	-	-	0	-	-	-	-	-	0	-	-	-	-
Other revenue	17 971	18 040	36	2%	87	5%	9 430	52.3%	9 552	53.0%	47	23.6%	19 858.7%
Transfers and Subsidies - Operational	177 024	181 404	55 173	31.2%	(10 402)	(5.9%)	25 524	14.1%	70 294	38.8%	44 494	50.4%	(42.6%)
Transfers and Subsidies - Capital	39 281	66 177	(41 995)	(106.9%)	10 394	26.5%	33 435	50.5%	1 834	2.8%	-	(184.0%)	(100.0%)
Interest	6 000	6 000	604	10.1%	697	11.6%	865	14.4%	2 166	36.1%	1 078	67.7%	(19.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(205 680)	(187 943)	(35 251)	17.1%	(53 465)	26.0%	(36 496)	19.4%	(125 212)	66.6%	(33 954)	87.0%	7.5%
Suppliers and employees	(203 462)	(186 802)	(35 251)	17.3%	(53 465)	26.3%	(36 496)	19.5%	(125 212)	67.0%	(33 954)	88.4%	7.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 218)	(1 141)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	42 066	91 147	(17 687)	(42.0%)	(52 526)	(124.9%)	32 757	35.9%	(37 456)	(41.1%)	11 666	(205.7%)	180.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 447)	(88 055)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(52 447)	(88 055)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(52 447)	(88 055)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 381)	3 093	(17 687)	170.4%	(52 526)	506.0%	32 757	1 059.2%	(37 456)	(1 211.1%)	11 666	1 759.5%	180.8%
Cash/cash equivalents at the year begin:	29 046	29 046	76 855	264.6%	59 167	203.7%	63 159	217.4%	76 855	264.6%	(144 199)	-	(143.8%)
Cash/cash equivalents at the year end:	18 665	32 139	59 167	317.0%	63 159	338.4%	138 303	430.3%	138 303	430.3%	(132 533)	(780.1%)	(204.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	17 033	30.3%	39 089	69.7%	56 122	100.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(33)	100.0%	(33)	(.1%)	-	-	-	-
Total By Income Source	-	-	-	-	17 033	30.4%	39 056	69.6%	56 089	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	12 349	39.1%	19 231	60.9%	31 580	56.3%	-	-	-	-
Commercial	-	-	-	-	2 058	15.5%	11 231	84.5%	13 288	23.7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	2 626	23.4%	8 594	76.6%	11 221	20.0%	-	-	-	-
Total By Customer Group	-	-	-	-	17 033	30.4%	39 056	69.6%	56 089	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	(21.9%)	(186)	2 053.2%	-	-	175	(1 931.4%)	(9)	5.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10	(6.2%)	(1 964)	1 228.3%	-	-	1 794	(1 122.1%)	(160)	94.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12	(7.0%)	(2 150)	1 272.6%	-	-	1 969	(1 165.5%)	(169)	100.0%

Contact Details

Municipal Manager	Mr Shaka Cele	039 972 0005
Chief Financial Officer	Mrs Tholakele Hongwa	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	239 461	236 373	78 250	32.7%	67 781	28.3%	24 590	10.4%	170 621	72.2%	54 857	83.1%	(55.2%)
Exchange Revenue													
Service charges - Electricity	53 543	53 543	12 569	23.5%	13 289	24.8%	13 666	25.5%	39 524	73.8%	12 230	73.8%	11.7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 155	3 555	891	28.3%	908	28.8%	781	22.0%	2 581	72.6%	831	67.6%	(6.0%)
Sale of Goods and Rendering of Services	337	187	35	10.4%	16	4.7%	21	11.4%	72	38.7%	65	38.1%	(67.2%)
Agency services	711	411	64	9.0%	128	17.9%	264	64.1%	455	110.7%	187	65.4%	41.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	500	0	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 146	9 246	1 529	13.7%	824	7.4%	499	5.4%	2 851	30.8%	2 333	70.4%	(78.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	295	384	22	7.6%	132	44.6%	12	3.1%	166	43.2%	35	31.9%	(66.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 827	5 797	432	6.3%	892	13.1%	266	4.6%	1 590	27.4%	117	19.8%	126.7%
Non-Exchange Revenue													
Property rates	29 103	29 203	9 024	31.0%	7 373	25.3%	7 168	24.5%	23 565	80.7%	6 912	68.1%	3.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	485	285	4	.7%	4	.8%	4	1.3%	11	4.0%	-	1.7%	(100.0%)
Licences or permits	897	1 257	269	30.0%	306	34.1%	331	26.4%	906	72.1%	258	71.6%	28.6%
Transfer and subsidies - Operational	130 730	130 713	53 043	40.6%	43 630	33.4%	1 169	.9%	97 842	74.9%	31 568	96.7%	(96.3%)
Interest Receivables	1 731	1 791	367	21.2%	281	16.2%	410	22.9%	1 058	59.1%	320	36.4%	28.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	258 781	279 625	68 466	26.5%	68 543	26.5%	60 781	21.7%	197 790	70.7%	51 845	62.3%	17.2%
Employee related costs	110 166	110 166	20 210	18.3%	24 872	22.6%	24 472	22.2%	69 554	63.1%	19 772	63.7%	23.8%
Remuneration of councillors	14 736	14 736	2 511	17.0%	2 898	19.7%	2 550	17.3%	7 959	54.0%	2 380	63.8%	7.1%
Bulk purchases - electricity	47 979	55 000	21 042	43.9%	13 911	29.0%	13 000	23.6%	47 954	87.2%	10 653	75.1%	22.0%
Inventory consumed	2 453	3 053	281	11.4%	453	18.5%	843	27.6%	1 577	51.7%	646	47.4%	30.6%
Debt impairment	3 000	1 600	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	27 982	27 497	6 048	21.6%	5 988	21.4%	5 673	20.6%	17 709	64.4%	-	-	(100.0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	2	8.1%	(100.0%)
Contracted services	12 623	20 738	5 886	46.6%	6 162	48.8%	4 220	20.3%	16 268	78.4%	8 432	77.6%	(50.0%)
Transfers and subsidies	4 270	4 270	858	20.1%	880	20.6%	1 619	37.9%	3 357	78.6%	1 378	80.8%	17.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	35 572	42 565	11 631	32.7%	13 378	37.6%	8 405	19.7%	33 413	78.5%	8 583	74.8%	(2.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 320)	(43 253)	9 784		(762)		(36 191)		(27 169)		3 011		
Transfers and subsidies - capital (monetary allocations)	39 674	39 674	4 176	10.5%	12 761	32.2%	12 777	32.2%	29 714	74.9%	4 511	73.1%	183.3%
Transfers and subsidies - capital (in-kind)	-	85	-	-	84	-	-	-	84	99.1%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 354	(3 493)	13 960		12 083		(23 414)		2 629		7 522		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	20 354	(3 493)	13 960		12 083		(23 414)		2 629		7 522		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 354	(3 493)	13 960		12 083		(23 414)		2 629		7 522		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 354	(3 493)	13 960		12 083		(23 414)		2 629		7 522		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	35 108	34 934	3 631	10.3%	11 097	31.6%	11 110	31.8%	25 838	74.0%	4 492	61.5%	147.3%
National Government	34 499	34 499	3 631	10.5%	11 097	32.2%	11 110	32.2%	25 838	74.9%	3 934	61.5%	182.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 499	34 499	3 631	10.5%	11 097	32.2%	11 110	32.2%	25 838	74.9%	3 934	59.9%	182.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	609	435	-	-	-	-	-	-	-	-	558	79.0%	(100.0%)
Capital Expenditure Functional	35 108	34 934	3 631	10.3%	11 097	31.6%	11 110	31.8%	25 838	74.0%	4 492	61.5%	147.3%
Municipal governance and administration	174	174	-	-	-	-	-	-	-	-	35	16.4%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	174	174	-	-	-	-	-	-	-	-	35	16.4%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 934	34 760	3 631	10.4%	11 097	31.8%	11 110	32.0%	25 838	74.3%	4 457	63.4%	149.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 934	34 760	3 631	10.4%	11 097	31.8%	11 110	32.0%	25 838	74.3%	4 457	63.4%	149.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	265 391	263 876	88 476	33.3%	79 993	30.1%	39 572	15.0%	208 041	78.8%	65 233	82.4%	(39.3%)
Property rates	18 353	18 416	5 038	27.5%	4 684	25.5%	5 531	30.0%	15 253	82.8%	6 587	67.3%	(16.0%)

Service charges	35 585	35 273	14 030	39.4%	14 762	41.5%	14 432	40.9%	43 224	122.5%	13 258	76.0%	8.9%
Other revenue	27 602	28 254	1 951	7.1%	2 543	9.2%	2 062	7.3%	6 556	23.2%	(749)	32.0%	(375.2%)
Transfers and Subsidies - Operational	130 730	130 713	53 513	40.9%	44 597	34.1%	459	4%	98 569	75.4%	33 436	98.2%	(98.6%)
Transfers and Subsidies - Capital	39 674	39 674	12 323	31.1%	12 323	31.1%	16 432	41.4%	41 078	103.5%	9 442	106.9%	74.0%
Interest	13 446	11 546	1 621	12.1%	1 084	8.1%	656	5.7%	3 360	29.1%	3 260	66.7%	(79.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 674)	(242 757)	(67 958)	30.4%	(67 551)	30.2%	(54 094)	22.3%	(189 603)	78.1%	(52 442)	67.2%	3.2%
Suppliers and employees	(221 895)	(240 978)	(67 958)	30.6%	(67 551)	30.4%	(54 094)	22.4%	(189 603)	78.7%	(52 442)	67.9%	3.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 779)	(1 779)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 717	21 119	20 518	49.2%	12 442	29.8%	(14 523)	(68.8%)	18 437	87.3%	12 791	827.3%	(213.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 374)	(40 174)	(4 349)	10.8%	(12 761)	31.6%	(12 777)	31.8%	(29 887)	74.4%	(4 117)	60.1%	210.4%
Capital assets	(40 374)	(40 174)	(4 349)	10.8%	(12 761)	31.6%	(12 777)	31.8%	(29 887)	74.4%	(4 117)	60.1%	210.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(40 374)	(40 174)	(4 349)	10.8%	(12 761)	31.6%	(12 777)	31.8%	(29 887)	74.4%	(4 117)	60.1%	210.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 343	(19 055)	16 169	1 204.2%	(319)	(23.8%)	(27 300)	143.3%	(11 450)	60.1%	8 675	(101.0%)	(414.7%)
Cash/cash equivalents at the year begin:	28 651	45 041	45 040	157.2%	61 210	213.6%	60 891	135.2%	45 040	100.0%	74 193	100.0%	(17.9%)
Cash/cash equivalents at the year end:	29 993	25 986	61 210	204.1%	60 891	203.0%	33 591	129.3%	33 591	129.3%	82 868	292.1%	(59.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 360	21.8%	2 703	13.5%	1 598	8.0%	11 338	56.7%	19 998	48.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 470	11.7%	896	7.1%	517	4.1%	9 670	77.0%	12 554	30.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	316	19.1%	169	10.2%	136	8.2%	1 034	62.5%	1 655	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	167	100.0%	167	4%	-	-	-	-
Interest on Arrear Debtor Accounts	181	2.6%	172	2.5%	164	2.4%	6 346	92.5%	6 863	16.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	-	-	-	-	-
Total By Income Source	6 328	15.3%	3 940	9.6%	2 414	5.9%	28 555	69.2%	41 238	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 819	8.7%	1 353	6.5%	1 319	6.3%	16 322	78.4%	20 813	50.5%	-	-	-	-
Commercial	3 493	28.6%	1 941	15.9%	584	4.8%	6 198	50.7%	12 217	29.6%	-	-	-	-
Households	1 016	12.4%	646	7.9%	511	6.2%	6 035	73.5%	8 208	19.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 328	15.3%	3 940	9.6%	2 414	5.9%	28 555	69.2%	41 238	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	202	100.0%	-	-	-	-	-	-	202	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	202	100.0%	-	-	-	-	-	-	202	100.0%

Contact Details

Municipal Manager	Mr TP Cele	039 433 3500
Chief Financial Officer	Mrs Hlanzeka Mchunu	039 433 3563

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 320 695	1 407 967	427 847	32.4%	362 967	27.5%	386 746	27.5%	1 177 559	83.6%	338 131	85.0%	14.4%
Exchange Revenue													
Service charges - Electricity	230 619	250 667	51 632	22.4%	69 812	30.3%	68 729	27.4%	190 174	75.9%	48 445	70.3%	41.9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	75 971	78 502	27 709	36.5%	20 408	26.9%	20 414	26.0%	68 531	87.3%	19 155	90.1%	6.6%
Sale of Goods and Rendering of Services	10 498	9 064	1 889	18.0%	2 029	19.3%	1 975	21.8%	5 893	65.0%	1 807	71.9%	9.3%
Agency services	7 331	18 852	2 220	30.3%	4 035	55.0%	4 689	24.9%	10 943	58.0%	840	50.7%	458.1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 394	11 997	2 905	28.0%	3 002	28.9%	3 388	28.2%	9 295	77.5%	2 730	76.5%	24.1%
Interest earned from Current and Non Current Assets	13 802	13 802	1 416	10.3%	682	4.9%	593	4.3%	2 692	19.5%	2 748	70.6%	(78.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 477	6 206	1 173	21.4%	2 447	44.7%	712	11.5%	4 332	69.8%	710	61.1%	.2%
Licences or permits	493	659	118	24.0%	193	39.1%	164	24.9%	475	72.2%	93	78.0%	77.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2 214	2 214	719	32.5%	773	34.9%	840	37.9%	2 332	105.3%	-	100.0%	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 041	1 197	112	10.8%	188	18.1%	999	83.4%	1 299	108.5%	1 647	99.4%	(39.3%)
Non-Exchange Revenue													
Property rates	566 296	576 370	196 393	35.3%	155 423	27.9%	154 933	26.9%	506 749	87.9%	141 020	91.1%	9.9%
Surcharges and Taxes	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Fines, penalties and forfeits	26 357	32 793	2 449	9.3%	5 383	20.4%	6 059	18.5%	13 890	42.4%	6 538	59.8%	(7.3%)
Licences or permits	12 477	978	297	2.4%	194	1.6%	307	31.3%	797	81.5%	988	41.7%	(69.0%)
Transfer and subsidies - Operational	331 550	332 198	129 399	39.0%	88 387	26.7%	112 758	33.9%	330 544	99.5%	102 077	89.4%	10.5%
Interest Receivables	36 173	42 466	9 446	26.1%	10 011	27.7%	10 184	24.0%	29 641	69.8%	9 334	76.1%	9.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	30 000	(30)	-	-	-	-	-	(30)	(.1%)	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 279 575	1 265 189	275 696	21.5%	356 361	27.8%	277 563	21.9%	909 620	71.9%	363 153	71.3%	(23.6%)
Employee related costs	534 610	512 150	130 200	24.4%	156 974	29.4%	135 619	26.5%	422 794	82.6%	170 987	77.3%	(20.7%)
Remuneration of councillors	35 896	37 385	10 540	29.4%	10 078	28.1%	8 927	23.9%	29 545	79.0%	8 899	75.6%	.3%
Bulk purchases - electricity	170 932	170 932	21 453	12.6%	51 483	30.1%	13 338	7.8%	86 274	50.5%	41 207	77.1%	(67.6%)
Inventory consumed	11 917	12 524	1 697	14.2%	4 869	40.9%	3 736	29.8%	10 302	82.3%	1 596	63.8%	134.1%
Debt impairment	11 775	11 775	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	107 839	107 839	22 894	21.2%	22 904	21.2%	22 936	21.3%	68 734	63.7%	29 774	62.1%	(23.0%)
Interest/Dividends and Rent on Land	11 126	12 626	210	1.9%	329	3.0%	476	3.8%	1 015	8.0%	1 366	12.6%	(65.1%)
Contracted services	212 306	213 937	53 740	25.3%	58 463	27.5%	49 156	23.0%	161 359	75.4%	70 315	66.5%	(30.1%)
Transfers and subsidies	16 267	13 469	3 780	23.2%	4 406	27.1%	1 445	10.7%	9 631	71.5%	31	71.0%	4 489.5%
Irrecoverable debts written off	5 742	13 314	3 801	66.2%	3 914	68.2%	11 535	86.6%	19 250	144.6%	1 541	85.8%	648.3%
Operational Cost and Other Cost	161 166	159 237	27 386	17.0%	42 940	26.6%	30 394	19.1%	100 720	63.3%	37 435	68.0%	(18.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(5)	-	-	-	-	-	(5)	-	-	-	-
Surplus/(Deficit)	41 120	142 778	152 151		6 606		109 183		267 939		(25 021)		
Transfers and subsidies - capital (monetary allocations)	109 254	112 362	28 722	26.3%	-	-	59 999	53.4%	88 720	79.0%	70 218	62.9%	(14.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	150 374	255 140	180 872		6 606		169 181		356 659		45 197		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	150 374	255 140	180 872		6 606		169 181		356 659		45 197		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	150 374	255 140	180 872		6 606		169 181		356 659		45 197		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	150 374	255 140	180 872		6 606		169 181		356 659		45 197		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	173 725	147 792	52 337	30.1%	28 686	16.5%	29 535	20.0%	110 558	74.8%	38 177	58.4%	(22.6%)
National Government	95 003	95 003	47 230	49.7%	22 531	23.7%	17 221	18.1%	86 981	91.6%	22 527	65.1%	(23.6%)
Provincial Government	-	265	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	95 003	95 268	47 230	49.7%	22 531	23.7%	17 221	18.1%	86 981	91.3%	22 527	63.2%	(23.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	2.8%	-
Internally generated funds	78 722	52 523	5 107	6.5%	6 155	7.8%	12 315	23.4%	23 576	44.9%	15 651	58.4%	(21.3%)
Capital Expenditure Functional	173 725	147 792	52 337	30.1%	28 686	16.5%	29 535	20.0%	110 558	74.8%	38 177	58.4%	(22.6%)
Municipal governance and administration	8 531	1 850	255	3.0%	117	1.4%	-	-	372	20.1%	34	64.6%	(100.0%)
Executive and Council	401	30	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 810	1 618	183	2.3%	117	1.5%	-	-	300	18.5%	34	66.8%	(100.0%)
Internal audit	320	202	72	22.5%	-	-	-	-	72	35.7%	-	-	-
Community and Public Safety	2 960	512	-	-	189	6.4%	16	3.1%	205	40.0%	128	23.0%	(87.5%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 750	247	-	-	189	6.9%	16	6.5%	205	83.0%	105	22.6%	(84.8%)
Housing	210	265	-	-	-	-	-	-	-	-	23	41.2%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	156 830	140 325	52 082	33.2%	27 169	17.3%	28 805	20.5%	108 055	77.0%	36 212	65.0%	(20.5%)
Planning and Development	137 810	131 594	52 057	37.8%	23 048	16.7%	25 485	19.4%	100 590	76.4%	31 812	65.3%	(19.9%)
Road Transport	18 520	8 231	25	.1%	3 931	21.2%	3 320	40.3%	7 276	88.4%	4 400	62.3%	(24.6%)
Environmental Protection	500	500	-	-	190	37.9%	190	-	190	37.9%	-	75.3%	-
Trading Services	4 804	4 804	-	-	1 212	25.2%	714	14.9%	1 926	40.1%	1 804	15.9%	(60.4%)
Energy sources	4 304	4 304	-	-	955	22.2%	714	16.6%	1 669	38.8%	1 804	12.1%	(60.4%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	500	500	-	-	257	51.4%	-	-	257	51.4%	-	75.7%	-
Other	600	300	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 397 230	1 417 226	425 587	30.5%	376 936	27.0%	362 250	25.6%	1 164 772	82.2%	351 886	87.7%	2.9%
Property rates	510 680	512 571	126 177	24.7%	139 354	27.3%	150 557	29.4%	416 087	81.2%	127 247	78.1%	18.3%

Service charges	281 450	294 101	74 902	26.6%	76 608	27.2%	88 640	30.1%	240 149	81.7%	71 917	80.0%	23.3%
Other revenue	105 532	106 882	40 794	38.7%	17 128	16.2%	6 987	6.5%	64 910	60.7%	22 462	86.5%	(68.9%)
Transfers and Subsidies - Operational	333 764	334 412	132 098	39.6%	108 563	32.5%	79 542	23.8%	320 204	95.8%	101 141	101.1%	(21.4%)
Transfers and Subsidies - Capital	109 254	109 254	47 109	43.1%	31 596	28.9%	31 599	28.9%	110 304	101.0%	23 211	106.6%	36.1%
Interest	56 551	60 005	4 507	8.0%	3 686	6.5%	4 925	8.2%	13 118	21.9%	5 908	98.9%	(16.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 166 909)	(1 237 947)	(299 619)	25.7%	(305 520)	26.2%	(316 932)	25.8%	(922 071)	74.5%	(342 442)	75.2%	(7.4%)
Suppliers and employees	(1 139 516)	(1 211 853)	(299 619)	26.3%	(305 520)	26.8%	(316 932)	26.2%	(922 071)	76.1%	(330 032)	75.9%	(4.0%)
Finance charges	(11 126)	(12 626)	-	-	-	-	-	-	-	-	(1 358)	13.8%	(100.0%)
Transfers and Subsidies	(16 267)	(13 469)	-	-	-	-	-	-	-	-	(11 052)	64.9%	(100.0%)
Net Cash from/(used) Operating Activities	230 321	179 278	125 968	54.7%	71 416	31.0%	45 318	25.3%	242 702	135.4%	9 444	177.7%	379.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(173 725)	(170 654)	(63 797)	36.7%	(33 056)	19.0%	(34 196)	20.0%	(131 049)	76.8%	(41 339)	77.9%	(17.3%)
Capital assets	(173 725)	(170 654)	(63 797)	36.7%	(33 056)	19.0%	(34 196)	20.0%	(131 049)	76.8%	(41 339)	77.9%	(17.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(173 725)	(170 654)	(63 797)	36.7%	(33 056)	19.0%	(34 196)	20.0%	(131 049)	76.8%	(41 339)	77.9%	(17.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 975)	(28 975)	(6 509)	22.5%	(1 261)	4.4%	(3 465)	12.0%	(11 235)	38.8%	(8 486)	81.7%	(59.2%)
Repayment of borrowing	(28 975)	(28 975)	(6 509)	22.5%	(1 261)	4.4%	(3 465)	12.0%	(11 235)	38.8%	(8 486)	81.7%	(59.2%)
Net Cash from/(used) Financing Activities	(28 975)	(28 975)	(6 509)	22.5%	(1 261)	4.4%	(3 465)	12.0%	(11 235)	38.8%	(8 486)	111.6%	(59.2%)
Net Increase/(Decrease) in cash held	27 621	(20 351)	55 661	201.5%	37 099	134.3%	7 658	(37.6%)	100 418	(493.4%)	(40 381)	(1 768.7%)	(119.0%)
Cash/cash equivalents at the year begin:	6 821	47 001	47 047	689.7%	102 662	1 505.1%	139 761	297.4%	47 047	100.1%	257 541	100.5%	(45.7%)
Cash/cash equivalents at the year end:	34 442	26 651	102 662	298.1%	139 761	405.8%	147 419	553.2%	147 419	553.2%	217 160	375.7%	(32.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6	5%	5	.5%	4	3%	1 099	98.7%	1 113	1%	(0)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 640	29.1%	17 582	17.9%	4 455	4.5%	47 798	48.5%	98 475	11.5%	(1 403)	(1.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	46 321	10.1%	22 218	4.8%	15 283	3.3%	376 723	81.8%	460 545	54.0%	(14 640)	(3.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 846	7.9%	3 661	4.2%	2 613	3.0%	73 840	84.9%	86 960	10.2%	(2 822)	(3.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 539	2.4%	4 454	2.3%	4 205	2.2%	177 723	93.1%	190 920	22.4%	(1)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	665	4.4%	268	1.8%	515	3.4%	13 811	90.5%	15 259	1.8%	(541)	(3.5%)	-	-
Total By Income Source	87 018	10.2%	48 187	5.6%	27 073	3.2%	690 994	81.0%	853 272	100.0%	(19 406)	(2.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 542	6.8%	4 604	4.8%	3 889	4.1%	80 637	84.3%	95 673	11.2%	(321)	(.3%)	-	-
Commercial	35 926	18.4%	20 295	10.4%	6 686	3.4%	132 596	67.8%	195 502	22.9%	(4 088)	(2.1%)	-	-
Households	44 550	7.9%	23 287	4.1%	16 499	2.9%	477 761	85.0%	562 097	65.9%	(14 997)	(2.7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	87 018	10.2%	48 187	5.6%	27 073	3.2%	690 994	81.0%	853 272	100.0%	(19 406)	(2.3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39	100.0%	-	-	-	-	-	-	39	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	39	100.0%	-	-	-	-	-	-	39	100.0%

Contact Details

Municipal Manager	Mr Khethukuthula Joseph Zulu	039 688 2021
Chief Financial Officer	Mr Sandiso Thutshini	039 312 8301

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 469 793	1 857 287	488 056	33.2%	410 122	27.9%	356 238	19.2%	1 254 416	67.5%	357 972	86.5%	(.5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	348	-	-	-	348	-	-	-	
Service charges - Water	496 566	603 328	120 432	24.3%	109 855	22.1%	112 289	18.6%	342 576	56.8%	123 730	78.7%	(9.2%)
Service charges - Waste Water Management	138 779	191 048	43 063	31.0%	37 654	27.1%	40 185	21.0%	120 922	63.3%	35 476	72.7%	13.3%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	3 114	5 335	705	22.6%	685	22.0%	554	10.4%	1 943	36.4%	876	79.1%	(36.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	83 863	91 455	23 291	27.8%	22 601	26.9%	23 340	25.5%	69 232	75.7%	20 895	79.6%	11.7%
Interest earned from Current and Non Current Assets	13 607	10 055	2 388	17.5%	1 642	12.1%	827	8.2%	4 856	48.3%	2 392	60.3%	(65.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 902	3 653	1 726	90.8%	101	5.3%	41	1.1%	1 868	51.1%	356	22.0%	(88.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 589	223 040	481	18.6%	57	2.2%	14	-	552	2%	57	63.3%	(75.5%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	729 373	729 373	295 950	40.6%	237 179	32.5%	178 990	24.5%	712 120	97.6%	174 190	95.5%	2.8%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	911 672	884 057	417 210	45.8%	440 779	48.3%	397 131	44.9%	1 255 120	142.0%	365 426	132.8%	8.7%
Employee related costs	313 024	312 672	183 036	58.5%	153 059	48.9%	151 838	48.6%	487 933	156.1%	128 193	142.1%	18.4%
Remuneration of councillors	14 996	13 476	3 156	21.0%	3 581	23.9%	3 252	24.1%	9 990	74.1%	3 129	69.8%	3.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	67 534	56 177	60 708	89.9%	71 340	105.6%	66 871	119.0%	198 919	354.1%	58 808	274.6%	13.7%
Debt Impairment	28 424	28 424	4 737	16.7%	7 106	25.0%	7 106	25.0%	18 949	66.7%	6 807	75.0%	4.4%
Depreciation, Amortisation and Impairment	240 934	240 934	59 337	24.6%	59 597	24.7%	39 754	16.5%	158 689	65.9%	58 564	75.8%	32.1%
Interest,Dividends and Rent on Land	5 304	5 356	14 270	269.0%	6 245	117.7%	11 888	222.0%	32 403	605.0%	8 626	684.7%	(37.8%)
Contracted services	126 582	127 777	26 682	21.1%	60 369	47.7%	51 920	40.6%	138 971	108.8%	50 556	92.9%	2.7%
Transfers and subsidies	8 000	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	4 732	5 920	1 338	28.3%	1 622	34.3%	5 367	90.7%	8 328	140.7%	801	-	570.0%
Operational Cost and Other Cost	102 141	93 320	63 944	62.6%	77 860	76.2%	59 135	63.4%	200 939	215.3%	49 942	187.7%	18.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	0	-	0	-	-	(100.0%)
Surplus/(Deficit)	558 122	973 230	70 846		(30 657)		(40 893)		(704)		(7 454)		
Transfers and subsidies - capital (monetary allocations)	373 245	457 301	111 441	29.9%	154 687	41.4%	45 044	9.8%	311 172	68.0%	62 188	76.6%	(27.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	931 366	1 430 530	182 287		124 029		4 151		310 468		54 734		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	931 366	1 430 530	182 287		124 029		4 151		310 468		54 734		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	931 366	1 430 530	182 287		124 029		4 151		310 468		54 734		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	58 405	-	(348)	-	58 057	-	-	-	(100.0%)
Surplus/(Deficit) for the year	931 366	1 430 530	182 287		182 435		3 802		368 524		54 734		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 648 193	1 763 743	888 466	53.9%	675 408	41.0%	514 749	29.2%	2 078 623	117.9%	648 046	145.7%	(20.6%)
Property rates													

Service charges	370 056	562 813	214 226	57.9%	193 784	52.4%	233 725	41.5%	641 734	114.0%	234 482	116.8%	(.3%)
Other revenue	103 208	4 201	3 918	3.8%	(24 084)	(23.3%)	11 215	266.9%	(8 951)	(213.1%)	1 095	3.9%	924.5%
Transfers and Subsidies - Operational	729 373	729 373	403 528	55.3%	1 701	2%	100 151	13.7%	505 380	69.3%	301 658	195.5%	(66.8%)
Transfers and Subsidies - Capital	373 245	457 301	266 795	71.5%	504 007	135.0%	169 658	37.1%	940 460	205.7%	85 681	128.9%	98.0%
Interest	72 311	10 055	-	-	-	-	-	-	-	-	25 131	575.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(670 636)	(671 205)	(2 801)	.4%	1 353	(.2%)	(143)	-	(1 591)	.2%	(125)	.1%	14.7%
Suppliers and employees	(657 281)	(665 850)	(2 801)	.4%	1 353	(.2%)	(141)	-	(1 589)	.2%	(125)	.1%	13.0%
Finance charges	(5 356)	(5 356)	-	-	-	-	(2)	-	(2)	-	-	-	(100.0%)
Transfers and Subsidies	(8 000)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	977 557	1 092 538	885 665	90.6%	676 761	69.2%	514 606	47.1%	2 077 032	190.1%	647 921	203.2%	(20.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(429 231)	(541 421)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(429 231)	(541 421)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(429 231)	(541 421)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 231)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(5 231)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(5 231)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	543 095	551 117	885 665	163.1%	676 761	124.6%	514 606	93.4%	2 077 032	376.9%	647 921	293.8%	(20.6%)
Cash/cash equivalents at the year begin:	14 911	-	7 558	50.7%	893 222	5 990.5%	1 569 996	-	7 558	-	2 305 432	2 312.4%	(31.9%)
Cash/cash equivalents at the year end:	558 005	551 117	893 224	160.1%	1 569 989	281.4%	2 084 604	378.3%	2 084 604	378.3%	2 953 355	322.7%	(29.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	47 476	2.9%	50 241	3.1%	30 787	1.9%	1 514 770	92.2%	1 643 274	88.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 186	5.4%	7 111	3.4%	4 722	2.3%	184 825	88.9%	207 844	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	(0)	-	1 776	100.0%	1 775	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 941)	(84.4%)	(1 367)	(59.4%)	(740)	(32.2%)	6 349	276.0%	2 301	.1%	-	-	-	-
Total By Income Source	56 722	3.1%	55 984	3.0%	34 768	1.9%	1 707 720	92.1%	1 855 194	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 939	11.7%	3 170	9.4%	359	1.1%	26 173	77.8%	33 641	1.8%	-	-	-	-
Commercial	13 467	5.4%	8 926	3.6%	4 979	2.0%	222 674	89.1%	250 045	13.5%	-	-	-	-
Households	39 347	2.5%	43 922	2.8%	29 424	1.9%	1 458 952	92.8%	1 571 645	84.7%	-	-	-	-
Other	(31)	22.2%	(34)	24.7%	7	(4.8%)	(80)	58.0%	(138)	-	-	-	-	-
Total By Customer Group	56 722	3.1%	55 984	3.0%	34 768	1.9%	1 707 720	92.1%	1 855 194	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	27 416	3.4%	50 563	6.3%	25 593	3.2%	697 502	87.1%	801 074	71.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 901	13.0%	9 249	3.9%	13 606	5.7%	183 706	77.4%	237 462	21.2%
Auditor-General	927	22.0%	3 018	71.7%	-	-	262	6.2%	4 208	4%
Other	781	1.0%	162	.2%	-	-	75 964	98.8%	76 907	6.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	60 026	5.4%	62 992	5.6%	39 199	3.5%	957 434	85.5%	1 119 652	100.0%

Contact Details

Municipal Manager	Mr Vela Owen Mazibuko	039 688 5701
Chief Financial Officer	Mr Kushi Audan	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands												
Operating Revenue and Expenditure												
Operating Revenue	258 867	252 101	84 845	32.8%	71 884	27.8%	64 425	25.6%	221 154	87.7%	24 535	74.1%
Exchange Revenue												
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 969	3 569	893	22.5%	893	22.5%	884	24.8%	2 670	74.8%	860	66.9%
Sale of Goods and Rendering of Services	528	540	138	26.1%	181	34.2%	124	22.9%	442	81.8%	51	78.1%
Agency services	3 560	3 190	792	22.3%	757	21.3%	1 216	38.1%	2 765	86.7%	970	74.1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 055	1 055	240	22.8%	251	23.8%	313	29.6%	804	76.2%	242	68.9%
Interest earned from Current and Non Current Assets	14 550	10 350	1 246	8.6%	1 818	12.5%	2 147	20.7%	5 211	50.3%	3 418	79.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 150	1 030	266	23.2%	264	23.0%	271	26.3%	801	77.8%	213	76.7%
Licences or permits	20	10	2	10.2%	3	13.3%	2	20.4%	7	67.3%	3	80.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	7 607	7 607	-	-	-	-	4 436	58.3%	4 436	58.3%	935	41.3%
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 000	200	-	-	-	-	(1)	(.5%)	(1)	(.5%)	94	87.1%
Non-Exchange Revenue												
Property rates	68 267	68 267	17 450	25.6%	16 694	24.5%	15 817	23.2%	49 961	73.2%	14 938	73.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	66	35	7	11.1%	2	3.4%	18	51.9%	28	79.3%	9	41.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 480	148 633	62 101	41.5%	48 875	32.7%	36 519	24.6%	147 495	99.2%	1 012	74.6%
Interest Receivables	6 615	7 115	1 710	25.8%	2 147	32.5%	2 678	37.6%	6 535	91.8%	1 790	81.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 000	500	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	279 292	293 479	53 667	19.2%	59 860	21.4%	58 645	20.0%	172 172	58.7%	48 777	54.6%
Employee related costs	109 207	112 443	23 986	22.0%	27 795	25.5%	23 832	21.2%	75 613	67.2%	25 049	68.4%
Remuneration of councillors	14 277	14 277	3 255	22.8%	3 676	25.8%	3 127	21.9%	10 058	70.4%	3 188	71.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	970	3 290	144	14.9%	62	6.4%	168	5.1%	374	11.4%	162	41.1%
Debt impairment	6 000	4 000	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	25 000	22 000	6 796	27.2%	3 477	13.9%	5 229	23.8%	15 501	70.5%	4 671	59.3%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	64 208	71 192	9 052	14.1%	14 235	22.2%	13 098	18.4%	36 385	51.1%	6 554	46.9%
Transfers and subsidies	5 297	4 311	784	14.8%	1 006	19.0%	807	18.7%	2 598	60.3%	1 243	56.4%
Irrecoverable debts written off	10 000	11 500	-	-	-	-	1 051	9.1%	1 051	9.1%	-	-
Operational Cost and Other Cost	44 332	50 466	9 651	21.8%	9 609	21.7%	11 332	22.5%	30 592	60.6%	7 909	53.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	1	-
Surplus/(Deficit)	(20 424)	(41 378)	31 178		12 024		5 780		48 982		(24 242)	
Transfers and subsidies - capital (monetary allocations)	45 089	50 875	12 908	28.6%	10 016	22.2%	8 688	17.1%	31 613	62.1%	8 862	78.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 664	9 497	44 086		22 040		14 468		80 594		(15 380)	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	24 664	9 497	44 086		22 040		14 468		80 594		(15 380)	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 664	9 497	44 086		22 040		14 468		80 594		(15 380)	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 664	9 497	44 086		22 040		14 468		80 594		(15 380)	

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	64 945	72 119	13 507	20.8%	10 009	15.4%	8 035	11.1%	31 551	43.7%	9 802	55.4%	(18.0%)
National Government	45 089	50 875	11 330	25.1%	8 644	19.2%	7 589	14.9%	27 563	54.2%	8 204	70.5%	(7.5%)
Provincial Government	-	-	-	-	62	-	-	-	62	-	90	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 089	50 875	11 330	25.1%	8 706	19.3%	7 589	14.9%	27 626	54.3%	8 293	70.8%	(8.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 856	21 244	2 177	11.0%	1 302	6.6%	446	2.1%	3 925	18.5%	1 508	22.3%	(70.4%)
Capital Expenditure Functional	64 945	72 119	13 507	20.8%	10 009	15.4%	8 035	11.1%	31 551	43.7%	9 802	55.4%	(18.0%)
Municipal governance and administration	6 100	7 004	1 275	20.9%	816	13.4%	287	4.1%	2 378	33.9%	231	14.9%	23.8%
Executive and Council	1 300	1 280	-	-	-	-	-	-	-	-	116	99.9%	(100.0%)
Finance and administration	4 800	5 724	1 275	26.6%	816	17.0%	287	5.0%	2 378	41.5%	116	13.2%	148.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 783	10 383	945	6.4%	844	5.7%	1 283	12.4%	3 073	29.6%	90	9.8%	1 333.8%
Community and Social Services	14 783	10 383	945	6.4%	844	5.7%	1 283	12.4%	3 073	29.6%	90	9.8%	1 333.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 582	52 431	11 286	27.1%	8 148	19.6%	6 380	12.2%	25 814	49.2%	9 154	63.1%	(30.3%)
Planning and Development	36 170	43 049	7 457	20.6%	4 735	13.1%	7 035	16.3%	19 227	44.7%	1 857	58.3%	278.9%
Road Transport	5 412	9 382	3 829	70.8%	3 413	63.1%	(655)	(7.0%)	6 587	70.2%	7 297	77.0%	(109.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 480	2 300	-	-	201	8.1%	85	3.7%	286	12.4%	327	38.1%	(73.9%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 480	2 300	-	-	201	8.1%	85	3.7%	286	12.4%	327	38.1%	(73.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	285 417	284 276	53 991	18.9%	65 414	22.9%	57 399	20.2%	176 804	62.2%	(15 750)	9.4%	(464.4%)
Property rates	58 027	58 027	1 545	2.7%	52	.1%	(1 126)	(1.9%)	470	.8%	(355)	-	217.2%

Service charges	3 373	2 959	44	1.3%	24	.7%	13	.4%	81	2.8%	102	3.1%	(87.1%)
Other revenue	14 898	13 432	1 218	8.2%	1 212	8.1%	6 066	45.2%	8 496	63.3%	2 353	57.1%	157.7%
Transfers and Subsidies - Operational	149 480	148 633	54 124	36.2%	51 309	34.3%	35 867	24.1%	141 300	95.1%	(33 182)	34.4%	(208.1%)
Transfers and Subsidies - Capital	45 089	50 875	(5 849)	(13.0%)	11 000	24.4%	14 431	28.4%	19 582	38.5%	9 555	(138.7%)	51.0%
Interest	14 550	10 350	2 909	20.0%	1 818	12.5%	2 147	20.7%	6 874	66.4%	5 777	150.7%	(62.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(253 177)	(272 739)	(12 463)	4.9%	(12 227)	4.8%	(12 572)	4.6%	(37 263)	13.7%	(11 612)	12.8%	8.3%
Suppliers and employees	(247 880)	(268 428)	(12 463)	5.0%	(12 227)	4.9%	(12 572)	4.7%	(37 263)	13.9%	(11 612)	13.1%	8.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(5 297)	(4 311)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 241	11 537	41 528	128.8%	53 187	165.0%	44 826	388.5%	139 541	1 209.5%	(27 361)	(66.3%)	(263.8%)
Cash Flow from Investing Activities													
Receipts	1 000	500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 000	500	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73 537)	(81 832)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(73 537)	(81 832)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(72 537)	(81 332)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40 296)	(69 795)	41 528	(103.1%)	53 187	(132.0%)	44 826	(64.2%)	139 541	(199.9%)	(27 361)	19.0%	(263.8%)
Cash/cash equivalents at the year begin:	106 002	115 403	119 289	112.5%	159 909	150.9%	213 096	184.7%	119 289	103.4%	129 632	103.7%	64.4%
Cash/cash equivalents at the year end:	65 706	45 608	159 909	243.4%	213 096	324.3%	257 922	565.5%	257 922	565.5%	102 271	154.4%	152.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 236	4.7%	9 642	7.2%	4 152	3.1%	114 061	85.1%	134 091	87.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	333	5.1%	443	6.7%	211	3.2%	5 587	85.0%	6 574	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	101	3.7%	202	7.4%	101	3.7%	2 318	85.2%	2 722	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	(1)	(.1%)	(0)	-	979	100.1%	978	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	-	(683)	(7.4%)	-	-	9 873	107.5%	9 188	6.0%	-	-	-	-
Total By Income Source	6 668	4.3%	9 603	6.3%	4 464	2.9%	132 818	86.5%	153 553	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 800	6.0%	3 476	11.6%	1 772	5.9%	22 963	76.5%	30 011	19.5%	-	-	-	-
Commercial	2 967	4.4%	3 190	5.5%	1 267	2.2%	50 726	87.8%	57 750	37.6%	-	-	-	-
Households	1 831	3.2%	2 849	4.9%	1 094	1.9%	51 928	90.0%	57 701	37.6%	-	-	-	-
Other	470	5.6%	88	1.1%	332	4.1%	7 201	89.0%	8 091	5.3%	-	-	-	-
Total By Customer Group	6 668	4.3%	9 603	6.3%	4 464	2.9%	132 818	86.5%	153 553	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	120	100.0%	-	-	-	-	120	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	120	100.0%	-	-	-	-	120	100.0%

Contact Details

Municipal Manager	Mr Ralph Mafweze Khanyile	033 816 6828
Chief Financial Officer	Ms Thenjiwe Mkhulisa	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	674 804	680 833	174 514	25.9%	166 324	24.6%	152 213	22.4%	493 051	72.4%	134 931	70.5%	12.8%
Exchange Revenue													
Service charges - Electricity	192 508	185 305	33 823	17.6%	32 543	16.9%	32 217	17.4%	98 583	53.2%	26 221	50.1%	22.9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	17 902	18 134	5 792	32.4%	3 473	19.4%	4 723	26.0%	13 989	77.1%	4 392	76.2%	7.5%
Sale of Goods and Rendering of Services	9 808	7 853	1 683	17.2%	1 875	19.1%	1 531	19.5%	5 089	64.8%	1 618	65.0%	(5.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 083	3 184	567	13.9%	593	14.5%	551	17.3%	1 711	53.7%	815	62.1%	(32.5%)
Interest earned from Current and Non Current Assets	5 224	3 900	742	14.2%	545	10.4%	637	16.3%	1 924	49.3%	797	66.2%	(20.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 519	1 597	368	24.2%	419	27.6%	557	34.9%	1 344	84.2%	379	71.9%	46.9%
Licences or permits	4 358	4 914	1 109	25.5%	1 270	29.1%	1 968	40.1%	4 348	88.5%	1 237	77.8%	59.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 987	1 625	389	19.6%	232	11.7%	205	12.6%	826	50.8%	(244)	80.5%	(184.0%)
Non-Exchange Revenue													
Property rates	300 155	313 838	79 950	26.6%	78 151	26.0%	75 710	24.1%	233 811	74.5%	68 041	74.9%	11.3%
Surcharges and Taxes	-	3 830	-	-	1 915	-	838	21.9%	2 753	71.9%	-	-	(100.0%)
Fines, penalties and forfeits	3 466	3 448	35	1.0%	2 043	58.9%	767	22.3%	2 845	82.5%	39	61.9%	1 892.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	121 091	121 252	46 815	38.7%	40 357	33.3%	30 231	24.9%	117 403	96.8%	28 153	96.1%	7.4%
Interest Receivables	12 357	11 608	3 240	26.2%	2 909	23.5%	2 102	18.1%	8 251	71.1%	3 482	55.3%	(39.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	346	346	-	-	-	-	174	50.3%	174	50.3%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	674 420	721 888	162 691	24.1%	151 152	22.4%	151 347	21.0%	465 190	64.4%	129 456	63.8%	16.9%
Employee related costs	167 655	184 587	41 747	24.9%	45 345	27.0%	45 663	24.7%	132 756	71.9%	37 985	73.0%	20.2%
Remuneration of councillors	12 615	12 415	2 905	23.0%	3 254	25.8%	2 964	23.9%	9 123	73.5%	3 275	73.2%	(9.5%)
Bulk purchases - electricity	243 101	243 101	65 302	26.9%	46 380	19.1%	47 125	19.4%	158 807	65.3%	40 593	69.3%	16.1%
Inventory consumed	7 796	6 827	823	10.6%	1 565	20.1%	1 276	18.7%	3 664	53.7%	1 592	42.2%	(19.8%)
Debt impairment	15 864	13 864	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	61 299	61 299	15 102	24.6%	15 107	24.6%	10 452	17.1%	40 661	66.3%	15 416	74.5%	(32.2%)
Interest/Dividends and Rent on Land	56	458	4	6.4%	305	543.3%	0	.1%	309	67.4%	1	93.3%	(44.5%)
Contracted services	90 084	102 748	18 912	21.0%	16 481	18.3%	26 105	25.4%	61 498	59.9%	19 027	60.4%	37.2%
Transfers and subsidies	2 465	1 763	101	4.1%	442	17.9%	410	23.3%	953	54.1%	350	53.3%	17.1%
Irrecoverable debts written off	1 134	22 947	2 534	223.4%	6 794	598.9%	2 898	12.6%	12 226	53.3%	-	-	(100.0%)
Operational Cost and Other Cost	71 189	70 717	15 262	21.4%	15 480	21.7%	14 453	20.4%	45 194	63.9%	11 216	59.8%	28.9%
Disposal of Fixed and Intangible Assets	1 162	1 162	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	384	(41 055)	11 823		15 172		866		27 861		5 476		
Transfers and subsidies - capital (monetary allocations)	91 174	93 060	5 980	6.6%	40 670	44.6%	9 950	10.7%	56 600	60.8%	10 217	67.3%	(2.6%)
Transfers and subsidies - capital (in-kind)	-	927	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	91 558	52 933	17 803		55 841		10 816		84 460		15 693		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	91 558	52 933	17 803		55 841		10 816		84 460		15 693		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	91 558	52 933	17 803		55 841		10 816		84 460		15 693		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	91 558	52 933	17 803		55 841		10 816		84 460		15 693		

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	117 554	114 743	173	.1%	47 526	40.4%	15 995	13.9%	63 694	55.5%	1 873	2.0%	753.9%
National Government	79 282	80 091	-	-	39 931	50.4%	8 730	10.9%	48 661	60.8%	216	.5%	3 938.5%
Provincial Government	-	927	-	-	-	-	508	54.8%	508	54.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79 282	81 018	-	-	39 931	50.4%	9 238	11.4%	49 169	60.7%	216	.4%	4 173.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 272	33 725	173	.5%	7 594	19.8%	6 757	20.0%	14 525	43.1%	1 657	4.0%	307.8%
Capital Expenditure Functional	117 554	114 743	7 038	6.0%	40 518	34.5%	15 995	13.9%	63 551	55.4%	19 130	57.8%	(16.4%)
Municipal governance and administration	1 740	4 431	30	1.7%	(79)	(4.5%)	94	2.1%	45	1.0%	1 418	201.4%	(93.3%)
Executive and Council	40	50	-	-	-	-	-	-	-	-	404	62.1%	(100.0%)
Finance and administration	1 670	4 336	30	1.8%	(79)	(4.7%)	94	2.2%	45	1.0%	1 014	267.5%	(90.7%)
Internal audit	30	44	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20 930	4 648	143	.7%	3 035	14.5%	84	1.8%	3 261	70.2%	414	150.8%	(79.8%)
Community and Social Services	250	260	-	-	56	22.4%	37	14.2%	93	35.7%	414	1 184.5%	(91.1%)
Sport And Recreation	18 951	3 460	-	-	2 710	14.3%	47	1.4%	2 757	79.7%	-	-	(100.0%)
Public Safety	1 729	928	143	8.2%	269	15.6%	-	-	412	44.3%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 146	60 417	3 920	8.9%	18 068	40.9%	13 169	21.8%	35 157	58.2%	14 602	50.5%	(9.8%)
Planning and Development	60	1 007	-	-	-	-	568	56.4%	568	56.4%	(379)	(5.1%)	(249.9%)
Road Transport	44 086	59 410	3 920	8.9%	18 068	41.0%	12 601	21.2%	34 589	58.2%	14 981	57.2%	(15.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	50 738	45 247	2 946	5.8%	19 494	38.4%	2 648	5.9%	25 088	55.4%	2 697	51.5%	(1.8%)
Energy sources	45 685	44 176	2 946	6.4%	18 787	41.1%	2 648	6.0%	24 381	55.2%	2 660	71.6%	(.5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 052	1 071	-	-	707	14.0%	-	-	707	66.1%	36	.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		825 488	814 475	172 811	20.9%	160 181	19.4%	80 129	9.8%	413 121	50.7%	123 351	56.6%	(35.0%)
Property rates		279 144	282 454	124 560	44.6%	120 697	43.2%	56 892	20.1%	302 149	107.0%	97 592	125.4%	(41.7%)

Service charges	228 301	215 138	5 289	2.3%	6 898	3.0%	4 526	2.1%	16 713	7.8%	5 369	7.6%	(15.7%)
Other revenue	100 627	101 540	3 181	3.2%	3 315	3.3%	2 690	2.6%	9 186	9.0%	3 016	10.7%	(10.8%)
Transfers and Subsidies - Operational	121 018	120 075	2 296	1.9%	7 390	6.1%	476	.4%	10 162	8.5%	400	8.4%	18.9%
Transfers and Subsidies - Capital	91 174	91 368	37 485	41.1%	21 882	24.0%	15 545	17.0%	74 912	82.0%	16 974	98.8%	(8.4%)
Interest	5 224	3 900	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(681 035)	(701 372)	(116 727)	17.1%	(113 528)	16.7%	(94 786)	13.5%	(325 041)	46.3%	(73 871)	46.2%	28.3%
Suppliers and employees	(679 312)	(699 589)	(116 727)	17.2%	(113 528)	16.7%	(94 786)	13.5%	(325 041)	46.5%	(73 871)	46.3%	28.3%
Finance charges	(56)	(458)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 667)	(1 325)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	144 453	113 103	56 084	38.8%	46 654	32.3%	(14 657)	(13.0%)	88 081	77.9%	49 480	121.3%	(129.6%)
Cash Flow from Investing Activities													
Receipts	346	346	-	-	-	-	174	50.3%	174	50.3%	-	-	(100.0%)
Proceeds on disposal of PPE	346	346	-	-	-	-	174	50.3%	174	50.3%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(135 232)	(131 954)	(17 898)	13.2%	(45 076)	33.3%	(16 136)	12.2%	(79 109)	60.0%	(18 433)	54.0%	(12.5%)
Capital assets	(135 232)	(131 954)	(17 898)	13.2%	(45 076)	33.3%	(16 136)	12.2%	(79 109)	60.0%	(18 433)	54.0%	(12.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(134 886)	(131 608)	(17 898)	13.3%	(45 076)	33.4%	(15 962)	12.1%	(78 935)	60.0%	(18 433)	58.2%	(13.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 567	(18 505)	38 186	399.1%	1 578	16.5%	(30 619)	165.5%	9 145	(49.4%)	31 047	(2 080.1%)	(198.6%)
Cash/cash equivalents at the year begin:	18 131	29 453	29 453	162.4%	67 639	373.1%	69 217	235.0%	29 453	100.0%	63 653	100.0%	8.7%
Cash/cash equivalents at the year end:	27 698	10 948	67 639	244.2%	69 217	249.9%	38 598	352.6%	38 598	352.6%	94 700	304.1%	(59.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 942	59.4%	527	2.9%	631	3.4%	6 326	34.3%	18 426	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 092	17.2%	5 138	2.8%	4 364	2.4%	140 042	77.5%	180 637	72.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 077	14.1%	396	2.7%	352	2.4%	11 954	80.9%	14 779	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	373	25.4%	34	2.3%	33	2.3%	1 029	70.0%	1 470	6%	-	-	-	-
Interest on Arrear Debtor Accounts	101	2%	98	.2%	123	3%	49 005	99.3%	49 327	19.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 251)	136.1%	216	(1.4%)	193	(1.3%)	4 963	(33.4%)	(14 878)	(6.0%)	-	-	-	-
Total By Income Source	24 334	9.7%	6 409	2.6%	5 697	2.3%	213 320	85.4%	249 761	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 265)	(41.2%)	167	5.5%	164	5.3%	3 999	130.4%	3 066	1.2%	-	-	-	-
Commercial	1 129	32.1%	66	1.9%	59	1.7%	2 259	64.3%	3 513	1.4%	-	-	-	-
Households	23 272	11.2%	5 530	2.7%	4 815	2.3%	174 698	83.9%	208 305	83.4%	-	-	-	-
Other	1 198	3.4%	646	1.9%	658	1.9%	32 374	92.8%	34 876	14.0%	-	-	-	-
Total By Customer Group	24 334	9.7%	6 409	2.6%	5 697	2.3%	213 320	85.4%	249 761	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 234	100.0%	2 234	(3.0%)
VAT (output less input)	(98 754)	100.0%	-	-	-	-	-	-	(98 754)	132.8%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	60	100.0%	60	(1%)
Trade Creditors	-	-	-	-	-	-	1 808	100.0%	1 808	(2.4%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20 255	99.8%	8	-	36	2%	-	-	20 299	(27.3%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(78 499)	105.6%	8	-	36	-	4 102	(5.5%)	(74 353)	100.0%

Contact Details

Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Chief Financial Officer	Ms Banell Msoomi	033 239 9268

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	192 888	182 947	47 888	24.8%	36 811	19.1%	36 733	20.1%	121 431	66.4%	27 534	35.4%	33.4%
Exchange Revenue													
Service charges - Electricity	65 535	66 505	16 318	24.9%	12 470	19.0%	14 939	22.5%	43 727	65.8%	11 202	56.8%	33.4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 513	6 513	1 526	23.4%	1 524	23.4%	1 524	23.4%	4 574	70.2%	1 364	65.6%	11.7%
Sale of Goods and Rendering of Services	250	307	53	21.2%	77	30.9%	397	129.6%	528	172.1%	77	75.7%	418.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 636	-	(3)	(.1%)	(10)	(.4%)	(3)	-	(17)	-	(14)	-	(76.4%)
Interest earned from Current and Non Current Assets	616	616	158	25.7%	30	4.9%	94	15.3%	282	45.9%	36	41.3%	162.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	196	196	88	44.9%	36	18.4%	34	17.5%	158	80.8%	40	68.7%	(15.0%)
Licences or permits	5 429	5 502	888	16.3%	1 050	19.3%	1 517	27.6%	3 455	62.8%	1 411	74.5%	7.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	250	250	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 838	8 838	57	.6%	82	.9%	111	1.3%	251	2.8%	70	37.1%	59.4%
Non-Exchange Revenue													
Property rates	26 719	18 423	4 541	17.0%	4 645	17.4%	4 598	25.0%	13 784	74.8%	3 652	64.0%	25.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 371	8 371	946	11.3%	505	6.0%	-	-	1 451	17.3%	-	7.7%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 724	57 616	23 316	40.4%	16 401	28.4%	13 521	23.5%	53 238	92.4%	9 697	79.5%	39.4%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	9 810	9 810	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	186 370	227 210	62 103	33.3%	48 340	25.9%	51 398	22.6%	161 842	71.2%	43 443	70.9%	18.3%
Employee related costs	62 010	66 710	16 759	27.0%	17 862	28.8%	19 541	29.3%	54 162	81.2%	17 460	82.2%	11.9%
Remuneration of councillors	4 057	6 769	3 345	82.4%	1 161	28.6%	1 131	16.7%	5 638	83.3%	713	71.2%	58.7%
Bulk purchases - electricity	71 910	72 910	27 157	37.8%	16 923	23.5%	14 685	20.1%	58 765	80.6%	13 114	88.7%	12.0%
Inventory consumed	8 800	6 490	150	1.7%	349	4.0%	180	2.8%	680	10.5%	29	26.6%	531.8%
Debt impairment	8 757	10 630	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	10 894	10 894	-	-	-	-	-	-	-	-	-	25.0%	-
Interest,Dividends and Rent on Land	-	31 263	7 654	-	8 233	-	9 166	29.3%	25 054	80.1%	5 828	78.2%	57.3%
Contracted services	6 435	6 435	2 927	45.5%	1 360	21.1%	3 890	60.5%	8 177	127.1%	2 926	91.2%	32.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	13 507	15 109	4 111	30.4%	2 451	18.1%	2 855	18.9%	9 417	62.3%	3 374	56.2%	(15.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	(51)	-	(51)	-	-	-	(100.0%)
Surplus/(Deficit)	6 519	(44 262)	(14 216)		(11 529)		(14 666)		(40 411)		(15 909)		
Transfers and subsidies - capital (monetary allocations)	16 165	17 263	5 431	33.6%	3 592	22.2%	1 106	6.4%	10 130	58.7%	3 936	31.8%	(71.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 684	(26 999)	(8 784)		(7 937)		(13 559)		(30 280)		(11 973)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	22 684	(26 999)	(8 784)		(7 937)		(13 559)		(30 280)		(11 973)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 684	(26 999)	(8 784)		(7 937)		(13 559)		(30 280)		(11 973)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 684	(26 999)	(8 784)		(7 937)		(13 559)		(30 280)		(11 973)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	13 983	16 592	6 779	48.5%	3 778	27.0%	2 176	13.1%	12 733	76.7%	3 634	19.9%	(40.1%)
National Government	13 983	15 064	5 706	40.8%	3 747	26.8%	1 459	9.7%	10 912	72.4%	3 634	26.3%	(59.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 983	15 064	5 706	40.8%	3 747	26.8%	1 459	9.7%	10 912	72.4%	3 634	26.3%	(59.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 528	1 074	-	31	-	717	46.9%	1 821	119.2%	-	(6.3%)	(100.0%)
Capital Expenditure Functional	13 983	16 592	6 779	48.5%	3 778	27.0%	2 176	13.1%	12 733	76.7%	3 634	20.9%	(40.1%)
Municipal governance and administration	-	454	-	-	31	-	717	157.8%	748	164.6%	-	(68.0%)	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	454	-	-	31	-	717	157.8%	748	164.6%	-	(68.0%)	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	332	1 225	1 227	370.0%	1 318	397.6%	-	-	2 545	207.7%	-	3.0%	-
Community and Social Services	-	894	1 227	-	1 318	-	-	-	2 545	284.7%	-	-	-
Sport And Recreation	332	332	-	-	-	-	-	-	-	-	-	67.6%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 116	12 303	5 553	49.9%	2 429	21.8%	-	-	7 981	64.9%	3 634	71.7%	(100.0%)
Planning and Development	-	53	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 116	12 251	5 553	49.9%	2 429	21.8%	-	-	7 981	65.1%	3 634	71.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 535	2 609	-	-	-	-	1 459	55.9%	1 459	55.9%	-	1.9%	(100.0%)
Energy sources	2 535	2 609	-	-	-	-	1 459	55.9%	1 459	55.9%	-	1.9%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	190 229	189 042	(31 422)	(16.5%)	(24 523)	(12.9%)	(25 699)	(13.6%)	(81 644)	(43.2%)	46 534	39.7%	(155.2%)
Property rates	17 828	15 665	(16 734)	(93.9%)	(9 423)	(52.9%)	(12 664)	(80.8%)	(38 820)	(247.8%)	(883)	(54.6%)	1 333.6%

Service charges	78 503	79 856	(75 952)	(96.8%)	(57 278)	(73.0%)	(70 874)	(88.8%)	(204 103)	(255.6%)	(2 927)	(69.7%)	2 321.0%
Other revenue	19 394	19 054	(1 912)	(9.9%)	(1 688)	(8.7%)	(1 880)	(9.9%)	(5 480)	(28.8%)	(1 596)	(45.1%)	17.8%
Transfers and Subsidies - Operational	57 724	57 616	73 389	127.1%	46 913	81.3%	62 472	108.4%	182 774	317.2%	74 925	315.2%	(16.6%)
Transfers and Subsidies - Capital	16 165	16 235	(9 850)	(60.9%)	(2 858)	(17.7%)	(2 500)	(15.4%)	(15 208)	(93.7%)	(22 945)	(102.0%)	(89.1%)
Interest	616	616	(363)	(58.9%)	(190)	(30.8%)	(254)	(41.3%)	(807)	(131.0%)	(39)	(72.2%)	556.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(182 710)	(175 874)	7 589	(4.2%)	(3 481)	1.9%	(3 102)	1.8%	1 005	(.6%)	14 484	(31.4%)	(121.4%)
Suppliers and employees	(182 710)	(175 874)	7 589	(4.2%)	(3 481)	1.9%	(3 102)	1.8%	1 005	(.6%)	14 484	(35.7%)	(121.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 520	13 169	(23 833)	(316.9%)	(28 004)	(372.4%)	(28 802)	(218.7%)	(80 639)	(612.4%)	61 019	314.9%	(147.2%)
Cash Flow from Investing Activities													
Receipts	9 810	9 810	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	9 810	9 810	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 157)	(20 432)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(16 157)	(20 432)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(6 347)	(10 622)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 173	2 547	(23 833)	(2 031.6%)	(28 004)	(2 387.2%)	(28 802)	(1 130.9%)	(80 639)	(3 166.2%)	61 019	8 679.1%	(147.2%)
Cash/cash equivalents at the year begin:	3 835	8 436	8 436	220.0%	(15 397)	(401.5%)	(43 401)	(514.5%)	8 436	100.0%	74 148	-	(158.5%)
Cash/cash equivalents at the year end:	5 008	10 983	(15 397)	(307.4%)	(43 401)	(866.6%)	(72 203)	(657.4%)	(72 203)	(657.4%)	135 167	3 524.7%	(153.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 541	90.8%	5	.3%	(0)	-	152	8.9%	1 697	9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 280	2.2%	2 029	3.4%	894	1.5%	55 171	92.9%	59 373	32.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	545	1.5%	1 018	2.7%	499	1.3%	35 101	94.5%	37 162	20.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	(.1%)	16	6.8%	5	2.2%	220	91.1%	241	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	(0)	.8%	-	-	(13)	99.2%	(13)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 040	2.5%	1 148	1.4%	229	.3%	78 822	95.8%	82 238	45.5%	-	-	-	-
Total By Income Source	5 406	3.0%	4 216	2.3%	1 626	.9%	169 451	93.8%	180 699	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 406	3.0%	4 216	2.3%	1 626	.9%	169 451	93.8%	180 699	100.0%	-	-	-	-
Total By Customer Group	5 406	3.0%	4 216	2.3%	1 626	.9%	169 451	93.8%	180 699	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 200	6%	7 792	1.1%	10 341	1.4%	701 726	96.9%	724 059	99.1%
Auditor-General	(400)	(16.7%)	350	14.6%	190	8.0%	2 252	94.1%	2 393	3%
Other	(840)	(19.4%)	844	19.5%	(655)	(15.1%)	4 984	115.0%	4 334	6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 960	.4%	8 987	1.2%	9 876	1.4%	708 963	97.0%	730 785	100.0%

Contact Details

Municipal Manager	Dr Elphas Dladla	033 263 1221
Chief Financial Officer	Mr Ntando Duma	033 263 7734

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	76 818	75 022	30 409	39.6%	10 241	13.3%	6 312	8.4%	46 962	62.6%	3 515	58.2%	79.6%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	115	115	28	24.0%	9	8.0%	18	16.0%	55	48.1%	26	69.5%	(30.1%)
Sale of Goods and Rendering of Services	26	17	12	45.3%	-	-	0	1.4%	12	70.3%	0	10.3%	(26.6%)
Agency services	300	220	60	20.1%	-	-	11	5.2%	72	32.5%	133	114.1%	(91.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	520	150	1	2%	16	3.1%	0	.2%	17	11.5%	4	54.0%	(92.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 131	1 848	130	2.5%	46	9%	89	4.8%	265	14.4%	190	65.8%	(53.1%)
Licences or permits	305	165	48	15.7%	24	7.7%	35	20.9%	106	64.2%	25	61.9%	38.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	80	80	-	-	5	5.9%	-	-	5	5.9%	20	386.7%	(100.0%)
Non-Exchange Revenue													
Property rates	12 510	12 510	7 110	56.8%	754	6.0%	1 516	12.1%	9 380	75.0%	2 078	86.8%	(27.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	487	72	-	-	4	.8%	4	5.1%	7	10.2%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 145	57 145	23 021	40.3%	9 383	16.4%	4 639	8.1%	37 042	64.8%	1 038	54.6%	346.9%
Interest Receivables	200	200	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	2 500	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	72 949	74 410	18 192	24.9%	6 331	8.7%	293	.4%	24 816	33.4%	18 386	92.4%	(98.4%)
Employee related costs	48 560	48 569	13 446	27.7%	4 229	8.7%	-	-	17 675	36.4%	13 161	95.1%	(100.0%)
Remuneration of councillors	4 751	4 751	1 055	22.2%	384	8.1%	-	-	1 440	30.3%	1 154	77.2%	(100.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	1 876	1 876	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	10 331	10 331	-	-	1 267	12.3%	-	-	1 267	12.3%	-	52.4%	-
Interest,Dividends and Rent on Land	-	74	51	-	21	-	6	8.5%	78	105.0%	121	-	(94.8%)
Contracted services	3 278	3 396	2 032	62.0%	36	1.1%	5	.2%	2 074	61.1%	1 705	190.6%	(99.7%)
Transfers and subsidies	1 200	1 200	424	35.3%	-	-	-	-	424	35.3%	373	129.1%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	2 953	4 213	1 178	39.9%	393	13.3%	282	6.7%	1 852	44.0%	1 872	115.8%	(85.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	7	-	-	-	-	-	7	-	-	-	-
Surplus/(Deficit)	3 869	612	12 217		3 910		6 019		22 146		(14 870)		
Transfers and subsidies - capital (monetary allocations)	29 010	29 010	2 741	9.4%	2 773	9.6%	45	.2%	5 559	19.2%	6 130	125.2%	(99.3%)
Transfers and subsidies - capital (in-kind)	900	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 779	29 622	14 958		6 683		6 064		27 705		(8 741)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	33 779	29 622	14 958		6 683		6 064		27 705		(8 741)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 779	29 622	14 958		6 683		6 064		27 705		(8 741)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 779	29 622	14 958		6 683		6 064		27 705		(8 741)		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		29 910	29 910	2 266	7.6%	1 809	6.0%	150	.5%	4 225	14.1%	4 875	119.1%	(96.9%)
National Government		29 010	29 010	2 266	7.8%	1 809	6.2%	150	.5%	4 225	14.6%	4 436	117.5%	(96.6%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		900	900	-	-	-	-	-	-	-	-	439	-	(100.0%)
Transfers recognised - capital		29 910	29 910	2 266	7.6%	1 809	6.0%	150	.5%	4 225	14.1%	4 875	119.0%	(96.9%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	128.4%	-
Capital Expenditure Functional		29 910	29 910	2 266	7.6%	1 809	6.0%	150	.5%	4 225	14.1%	4 875	119.1%	(96.9%)
Municipal governance and administration		-	-	-	-	-	-	-	-	-	-	-	25.9%	-
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	25.9%	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		-	-	936	-	1 809	-	150	-	2 895	-	650	-	(76.9%)
Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-	936	-	1 809	-	150	-	2 895	-	650	-	(76.9%)
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		29 010	29 010	1 330	4.6%	-	-	-	-	1 330	4.6%	3 787	115.2%	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-	-	-	(454)	-	(100.0%)
Road Transport		29 010	29 010	1 330	4.6%	-	-	-	-	1 330	4.6%	4 241	115.2%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		900	900	-	-	-	-	-	-	-	-	439	-	(100.0%)

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	104 791	99 548	15 117	14.4%	95	.1%	508	.5%	15 721	15.8%	13 276	52.6%	(96.2%)
Property rates	10 733	10 733	22	.2%	-	-	46	.4%	68	.6%	28	.8%	63.2%

Service charges	105	105	1	1.3%	-	-	12	11.4%	13	12.7%	4	29.2%	194.0%
Other revenue	6 378	2 405	253	4.0%	78	1.2%	139	5.8%	470	19.5%	399	8.6%	(65.2%)
Transfers and Subsidies - Operational	57 145	57 145	10 173	17.8%	-	-	(1 063)	(1.9%)	9 110	15.9%	144	37.2%	(837.2%)
Transfers and Subsidies - Capital	29 910	29 010	4 667	15.6%	-	-	1 355	4.7%	6 022	20.8%	12 711	116.7%	(89.3%)
Interest	520	150	1	.2%	17	3.2%	20	13.3%	37	24.9%	(10)	52.0%	(300.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 320)	(64 428)	18 150	(28.2%)	-	-	-	-	18 150	(28.2%)	-	(27.3%)	-
Suppliers and employees	(60 028)	(60 136)	18 150	(30.2%)	-	-	-	-	18 150	(30.2%)	-	(34.8%)	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 292)	(4 292)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 471	35 120	33 267	82.2%	95	.2%	508	1.4%	33 871	96.4%	13 276	210.2%	(96.2%)
Cash Flow from Investing Activities													
Receipts	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 910)	(29 910)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(29 910)	(29 910)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(27 410)	(27 410)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	13 061	7 710	33 267	254.7%	95	.7%	508	6.6%	33 871	439.3%	13 276	202.3%	(96.2%)
Cash/cash equivalents at the year begin:	11 607	(10 181)	49 194	423.9%	22 313	192.2%	22 408	(220.1%)	49 194	(483.2%)	77 415	-	(71.1%)
Cash/cash equivalents at the year end:	24 668	(2 470)	22 313	90.5%	22 408	90.8%	22 916	(927.7%)	22 916	(927.7%)	90 691	231.0%	(74.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	143	100.0%	143	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	401	1.5%	1 479	5.4%	531	1.9%	25 222	91.3%	27 633	91.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11	2.8%	20	5.5%	4	1.1%	338	90.5%	373	1.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	5.0%	93	11.0%	46	5.5%	663	78.5%	844	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 124	100.0%	1 124	3.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(6)	(3.2%)	202	103.2%	195	6%	-	-	-	-
Total By Income Source	454	1.5%	1 592	5.3%	576	1.9%	27 691	91.4%	30 313	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	106	1.2%	211	2.4%	9	.1%	8 380	96.3%	8 706	28.7%	-	-	-	-
Commercial	9	.4%	106	4.8%	47	2.1%	2 044	92.7%	2 206	7.3%	-	-	-	-
Households	56	3.3%	132	7.7%	57	3.3%	1 461	85.6%	1 706	5.6%	-	-	-	-
Other	284	1.6%	1 143	6.5%	463	2.6%	15 806	89.3%	17 695	58.4%	-	-	-	-
Total By Customer Group	454	1.5%	1 592	5.3%	576	1.9%	27 691	91.4%	30 313	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(74)	12.5%	(67)	11.3%	(87)	14.7%	(366)	61.6%	(594)	88.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(28)	34.0%	(54)	66.0%	(81)	12.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(74)	11.0%	(67)	9.9%	(115)	17.0%	(420)	62.1%	(675)	100.0%

Contact Details

Municipal Manager	Mr Zakhele C. Tshabalala	033 996 6001
Chief Financial Officer	Mr Nkosinomsa Mkhize	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	9 535 505	9 752 794	2 479 203	26.0%	2 243 502	23.5%	1 719 040	17.6%	6 441 745	66.1%	1 985 994	71.4%	(13.4%)
Exchange Revenue													
Service charges - Electricity	4 702 555	4 796 728	1 083 502	23.0%	919 176	19.5%	698 028	14.6%	2 700 707	56.3%	817 473	61.1%	(14.6%)
Service charges - Water	1 161 224	1 161 224	274 511	23.6%	268 633	23.1%	199 900	17.2%	743 044	64.0%	254 690	81.7%	(21.5%)
Service charges - Waste Water Management	229 216	229 216	62 354	27.2%	66 569	29.0%	45 342	19.8%	174 264	76.0%	61 263	83.4%	(26.0%)
Service charges - Waste Management	166 268	166 268	42 618	25.6%	42 317	25.5%	28 480	17.1%	113 415	68.2%	44 532	75.4%	(36.0%)
Sale of Goods and Rendering of Services	23 403	23 403	4 068	17.4%	2 919	12.5%	2 137	9.1%	9 125	39.0%	3 065	27.2%	(30.3%)
Agency services	5 508	5 508	1 299	23.6%	1 103	20.0%	827	15.0%	3 229	58.6%	1 461	386.4%	(43.4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	256 057	348 663	112 706	44.0%	108 221	42.3%	79 142	22.7%	300 069	86.1%	105 290	117.7%	(24.8%)
Interest earned from Current and Non Current Assets	19 996	36 996	12 304	61.5%	14 450	72.3%	10 044	27.1%	36 799	99.5%	6 010	102.5%	67.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	44 672	44 672	7 047	15.8%	10 812	24.2%	2 207	4.9%	20 067	44.9%	9 504	21.8%	(76.8%)
Licences or permits	3 097	3 097	1 014	32.8%	1 184	38.2%	1 285	41.5%	3 483	112.5%	582	66.7%	120.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	102 112	102 112	11 163	10.9%	12 319	12.1%	6 873	6.7%	30 355	29.7%	14 616	24.5%	(53.0%)
Non-Exchange Revenue													
Property rates	1 721 665	1 721 665	434 237	25.2%	423 785	24.6%	296 653	17.2%	1 154 675	67.1%	382 841	77.3%	(22.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 213	12 213	2 213	18.1%	2 348	19.2%	8 659	70.9%	13 220	108.2%	8 934	133.1%	(3.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 017 129	1 030 638	387 087	38.1%	336 817	33.1%	314 805	30.5%	1 038 709	100.8%	247 731	91.4%	27.1%
Interest Receivables	66 114	66 114	33 751	51.0%	33 079	50.0%	24 427	36.9%	91 257	138.0%	32 982	151.3%	(25.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	4 277	4 277	9 328	218.1%	(229)	(5.4%)	229	5.4%	9 328	218.1%	(4 979)	-	(104.6%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	8 463 202	8 378 686	2 141 895	25.3%	2 221 263	26.2%	1 180 788	14.1%	5 543 946	66.2%	1 709 647	69.5%	(30.9%)
Employee related costs	1 900 195	1 830 082	393 853	20.7%	460 297	24.2%	166 453	9.1%	1 020 604	55.8%	380 592	68.2%	(56.3%)
Remuneration of councillors	70 450	70 450	14 873	21.1%	14 662	20.8%	9 896	14.0%	39 431	56.0%	16 586	68.0%	(40.3%)
Bulk purchases - electricity	3 522 533	3 422 533	1 096 913	31.1%	864 232	24.5%	519 786	15.2%	2 480 932	72.5%	594 651	71.9%	(12.6%)
Inventory consumed	995 039	1 004 918	295 462	29.7%	399 918	40.2%	221 185	22.0%	916 565	91.2%	290 692	113.0%	(23.9%)
Debt impairment	420 000	420 000	-	-	-	-	4 332	1.0%	4 332	1.0%	6 736	1.1%	(35.7%)
Depreciation, Amortisation and Impairment	390 012	390 012	84 919	21.8%	85 451	21.9%	57 396	14.7%	227 766	58.4%	104 578	83.1%	(45.1%)
Interest,Dividends and Rent on Land	56 180	56 180	10 693	19.0%	10 693	19.0%	6 909	12.3%	28 295	50.4%	32 737	112.8%	(78.9%)
Contracted services	811 629	865 184	150 074	18.5%	288 064	35.5%	173 592	20.1%	611 730	70.7%	233 484	72.9%	(25.7%)
Transfers and subsidies	72 457	72 457	14 277	19.7%	14 150	19.5%	15 436	21.3%	43 862	60.5%	13 781	57.2%	12.0%
Irrecoverable debts written off	-	-	15 159	-	32 292	-	(28 070)	-	19 380	-	602	-	(4 761.5%)
Operational Cost and Other Cost	224 708	246 871	66 216	29.5%	51 613	23.0%	34 184	13.8%	152 013	61.6%	35 097	51.6%	(2.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	(2)	-	(3)	-	(5)	-	197	-	(101.7%)
Other Losses	-	-	(543)	-	(108)	-	(308)	-	(959)	-	(86)	-	260.6%
Surplus/(Deficit)	1 072 303	1 374 108	337 308		22 239		538 252		897 799		276 347		
Transfers and subsidies - capital (monetary allocations)	379 300	475 342	53 750	14.2%	94 902	25.0%	40 120	8.4%	188 772	39.7%	21 660	37.4%	85.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 451 603	1 849 450	391 058		117 141		578 372		1 086 571		298 007		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 451 603	1 849 450	391 058		117 141		578 372		1 086 571		298 007		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 451 603	1 849 450	391 058		117 141		578 372		1 086 571		298 007		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 451 603	1 849 450	391 058		117 141		578 372		1 086 571		298 007		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	653 856	770 153	67 979	10.4%	150 102	23.0%	(17 531)	(2.3%)	200 549	26.0%	(115 248)	1.2%	(84.8%)
National Government	376 127	352 921	44 836	11.9%	60 767	16.2%	(23 808)	(6.7%)	81 796	23.2%	(139 310)	(18.0%)	(82.9%)
Provincial Government	2 550	102 860	-	-	15 328	601.1%	14 367	14.0%	29 694	28.9%	20 532	41.0%	(30.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	378 877	455 781	44 836	11.8%	76 095	20.1%	(9 441)	(2.1%)	111 490	24.5%	(118 778)	(1.7%)	(92.1%)
Borrowing	177 180	177 180	19 734	11.1%	26 686	15.1%	(9 152)	(5.2%)	37 228	21.0%	3 530	6.9%	(360.4%)
Internally generated funds	98 000	137 192	3 408	3.5%	47 321	48.3%	1 103	.8%	51 831	37.8%	-	3.4%	(100.0%)
Capital Expenditure Functional	653 856	770 153	67 979	10.4%	168 542	25.8%	97 236	12.6%	333 756	43.3%	76 254	45.0%	27.5%
Municipal governance and administration	58 000	279 320	21 924	37.8%	37 003	63.8%	11 483	4.1%	70 409	25.2%	9 106	154.9%	26.1%
Executive and Council	-	226 864	20 240	-	32 616	-	(3 045)	(1.3%)	49 811	22.0%	6 648	327.3%	(145.8%)
Finance and administration	58 000	52 456	1 684	2.9%	4 449	7.7%	14 466	27.6%	20 599	39.3%	2 458	102.1%	488.4%
Internal audit	-	-	-	-	(62)	-	62	-	-	-	(0)	-	(23 292.5%)
Community and Public Safety	17 167	151 480	2 234	13.0%	15 682	91.4%	40 037	26.4%	57 953	38.3%	15 755	41.2%	154.1%
Community and Social Services	17 167	37 428	2 276	13.3%	(3 034)	(17.7%)	12 271	32.8%	11 512	30.8%	(2 595)	(1.3%)	(572.8%)
Sport And Recreation	-	300	(41)	-	(24)	-	24	8.1%	(41)	(13.8%)	843	64.0%	(97.1%)
Public Safety	-	-	-	-	(80)	-	72	-	(8)	-	(2 136)	(91.7%)	(103.4%)
Housing	-	113 752	-	-	18 820	-	27 670	24.3%	46 490	40.9%	19 643	47.3%	40.9%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	160 584	142 544	19 024	11.8%	74 229	46.2%	26 333	18.5%	119 586	83.9%	53 876	81.6%	(51.1%)
Planning and Development	30 000	23 912	5 180	17.3%	6 327	21.1%	(6 312)	(26.4%)	5 195	21.7%	3 128	36.1%	(301.8%)
Road Transport	130 584	118 632	13 843	10.6%	67 916	52.0%	32 632	27.5%	114 391	96.4%	50 702	92.9%	(35.6%)
Environmental Protection	-	-	-	-	(13)	-	13	-	-	-	47	-	(72.5%)
Trading Services	418 105	196 309	24 797	5.9%	41 714	10.0%	18 914	9.6%	85 425	43.5%	(1 918)	22.8%	(1 085.9%)
Energy sources	196 988	-	-	-	-	-	-	-	-	-	(17)	(6%)	(100.0%)
Water Management	108 900	82 376	5 496	5.0%	12 298	11.3%	3 201	3.9%	20 995	25.5%	(1 314)	72.1%	(343.6%)
Waste Water Management	112 217	110 468	19 301	17.2%	29 199	26.0%	15 937	14.4%	64 346	58.3%	(207)	33.8%	(7 802.1%)
Waste Management	-	3 465	-	-	218	-	(224)	(6.5%)	(7)	(2%)	(380)	96.3%	(40.9%)
Other	-	500	-	-	(87)	-	469	93.8%	382	76.5%	(565)	(20.2%)	(183.0%)

Service charges	5 220 730	5 073 631	1 524	-	2 749	.1%	1 905	-	6 178	.1%	1 248	.2%	52.7%
Other revenue	194 260	194 260	(44 542)	(22.9%)	41 956	21.6%	82 567	42.5%	79 981	41.2%	24 490	113.0%	237.1%
Transfers and Subsidies - Operational	989 608	1 030 638	(4 342)	(.4%)	(26 117)	(2.6%)	(70 615)	(6.9%)	(101 074)	(9.8%)	16 834	5.4%	(519.5%)
Transfers and Subsidies - Capital	376 127	475 342	54 932	14.6%	116 564	31.0%	(28 467)	(6.0%)	143 029	30.1%	63 202	28.1%	(145.0%)
Interest	19 996	36 996	-	-	-	-	-	-	-	-	-	(32 107.2%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 447 306)	(7 532 903)	55 744	(.7%)	(45 107)	.6%	(42 511)	.6%	(31 875)	.4%	55 339	(1.2%)	(176.8%)
Suppliers and employees	(7 318 669)	(7 404 266)	55 744	(.8%)	(45 107)	.6%	(42 511)	.6%	(31 875)	.4%	55 339	(1.2%)	(176.8%)
Finance charges	(56 180)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(72 457)	(72 457)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	885 897	1 085 712	50 134	5.7%	98 651	11.1%	8 831	.8%	157 616	14.5%	154 752	(421.2%)	(94.3%)
Cash Flow from Investing Activities													
Receipts	-	10 372	(221)	-	7 815	-	6 126	59.1%	13 720	132.3%	(1 115)	-	(649.5%)
Proceeds on disposal of PPE	-	10 372	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(221)	-	7 815	-	6 126	-	13 720	-	(1 115)	-	(649.5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(653 856)	(780 198)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(653 856)	(780 198)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(653 856)	(769 826)	(221)	-	7 815	(1.2%)	6 126	(.8%)	13 720	(1.8%)	(1 115)	(.1%)	(649.5%)
Cash Flow from Financing Activities													
Receipts	177 180	177 180	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	177 180	177 180	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 000)	(90 000)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(90 000)	(90 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	87 180	87 180	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	319 020	403 065	49 913	15.6%	106 466	33.4%	14 956	3.7%	171 336	42.5%	153 637	(922.9%)	(90.3%)
Cash/cash equivalents at the year begin:	366 387	366 387	-	-	49 913	13.6%	156 379	42.7%	-	-	(5 107 437)	-	(103.1%)
Cash/cash equivalents at the year end:	685 407	769 452	49 913	7.3%	156 379	22.8%	171 336	22.3%	171 336	22.3%	(4 953 799)	(479.7%)	(103.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	157 221	4.2%	102 699	2.8%	6 163	.2%	3 461 288	92.9%	3 727 371	38.3%	-	-	21 334 752	572.4%
Trade and Other Receivables from Exchange Transactions - Electricity	383 656	39.9%	39 095	4.1%	(9 865)	(1.0%)	547 743	57.0%	960 628	9.9%	-	-	2 138 171	222.6%
Receivables from Non-exchange Transactions - Property Rates	159 407	9.9%	62 416	3.9%	5 679	.4%	1 381 994	85.9%	1 609 696	16.5%	-	-	7 586 725	471.4%
Receivables from Exchange Transactions - Waste Water Management	33 667	6.1%	15 637	2.8%	1 192	.2%	498 385	90.8%	548 862	5.6%	-	-	3 022 027	550.6%
Receivables from Exchange Transactions - Waste Management	19 283	6.4%	9 942	3.0%	920	.3%	271 620	90.3%	300 765	3.1%	-	-	1 617 670	537.9%
Receivables from Exchange Transactions - Property Rental Debtors	3 360	4.5%	1 158	1.5%	1 013	1.4%	69 027	92.6%	74 558	.8%	-	-	463 550	621.7%
Interest on Arrear Debtor Accounts	101 353	4.3%	100 426	4.3%	-	-	2 143 012	91.4%	2 344 791	24.1%	-	-	10 185 588	434.4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 532	.9%	258	.2%	263	.2%	162 189	98.8%	164 241	1.7%	-	-	1 435 410	874.0%
Total By Income Source	859 479	8.8%	330 631	3.4%	5 364	.1%	8 535 257	87.7%	9 730 732	100.0%	-	-	47 784 092	491.1%
Debtors Age Analysis By Customer Group														
Organs of State	88 035	29.9%	29 007	9.9%	(8 973)	(3.0%)	186 384	63.3%	294 453	3.0%	-	-	758 017	257.4%
Commercial	385 810	23.4%	63 469	3.9%	1 219	.1%	1 195 831	72.6%	1 646 330	16.9%	-	-	5 822 023	353.6%
Households	385 633	5.0%	238 155	3.1%	13 118	.2%	7 153 042	91.8%	7 789 949	80.1%	-	-	41 204 053	528.9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	859 479	8.8%	330 631	3.4%	5 364	.1%	8 535 257	87.7%	9 730 732	100.0%	-	-	47 784 092	491.1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	636 914	38.2%	227 952	13.7%	273 977	16.4%	530 291	31.8%	1 669 134	52.3%
Bulk Water	259 167	18.0%	53 873	3.7%	(43 528)	(3.0%)	1 172 425	81.3%	1 441 937	45.2%
PAYE deductions	209	77.8%	8	2.8%	8	2.8%	44	16.5%	269	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	65 985	81.9%	5 982	7.4%	-	-	8 580	10.7%	80 546	2.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	962 274	30.1%	287 815	9.0%	230 457	7.2%	1 711 340	53.6%	3 191 886	100.0%

Contact Details

Municipal Manager	Mr Simon Felani Mndebele	033 392 2002
Chief Financial Officer	Mrs Nelisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	159 096	158 632	56 047	35.2%	44 316	27.9%	38 902	24.5%	139 266	87.8%	34 267	91.0%	13.5%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	690	172	25.1%	172	25.1%	172	25.0%	517	74.9%	168	65.4%	2.5%
Sale of Goods and Rendering of Services	723	843	69	9.5%	280	38.7%	172	20.4%	520	61.7%	48	88.8%	257.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 290	3 540	525	12.2%	282	6.6%	105	3.0%	912	25.8%	164	32.0%	(35.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	185	173	29	15.4%	51	27.7%	40	23.2%	120	69.6%	47	73.1%	(15.1%)
Licences or permits	8 669	6 954	1 187	13.7%	1 320	15.2%	2 518	36.2%	5 024	72.3%	1 883	73.1%	33.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	888	608	79	8.9%	51	5.8%	35	5.7%	165	27.1%	36	86.0%	(3.8%)
Non-Exchange Revenue													
Property rates	32 674	33 865	8 443	25.8%	8 490	26.0%	8 496	25.1%	25 428	75.1%	7 889	74.2%	7.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2	1	38.6%	0	10.4%	8	352.7%	9	401.6%	0	44.8%	2 250.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110 979	111 956	45 544	41.0%	33 669	30.3%	27 356	24.4%	106 569	95.2%	24 032	99.5%	13.8%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	163 842	161 683	37 527	22.9%	48 579	29.7%	42 606	26.4%	128 712	79.6%	35 451	75.0%	20.2%
Employee related costs	62 296	62 296	15 184	24.4%	21 359	34.3%	16 648	26.7%	53 191	85.4%	14 124	73.6%	17.9%
Remuneration of councillors	7 958	7 958	1 653	20.8%	1 870	23.5%	1 692	21.3%	5 214	65.5%	1 890	67.3%	(10.5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 136	3 416	1 032	25.0%	970	23.5%	2 219	65.0%	4 221	123.6%	2 703	91.2%	(17.9%)
Debt impairment	4 700	5 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	16 522	14 400	2 525	15.3%	1 068	6.5%	5 632	39.1%	9 225	64.1%	3 295	75.9%	70.9%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 460	37 558	11 296	31.0%	13 012	35.7%	9 372	25.0%	33 681	89.7%	6 053	82.4%	54.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	890	-	(100.0%)
Operational Cost and Other Cost	31 771	30 357	5 837	18.4%	10 300	32.4%	7 043	23.2%	23 179	76.4%	6 496	72.0%	8.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 745)	(3 052)	18 520		(4 263)		(3 704)		10 553		(1 184)		
Transfers and subsidies - capital (monetary allocations)	18 934	18 934	4 183	22.1%	11 556	61.0%	3 053	16.1%	18 792	99.3%	4 100	67.3%	(25.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	199	-	199	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	14 189	15 882	22 703		7 293		(451)		29 545		2 916		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	14 189	15 882	22 703		7 293		(451)		29 545		2 916		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 189	15 882	22 703		7 293		(451)		29 545		2 916		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 189	15 882	22 703		7 293		(451)		29 545		2 916		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	24 034	24 697	7 185	29.9%	11 918	49.6%	5 212	21.1%	24 315	98.5%	7 324	69.8%	(28.8%)
National Government	18 934	18 176	6 092	32.2%	11 717	61.9%	3 693	20.3%	21 502	118.3%	3 702	59.3%	(.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 934	18 176	6 092	32.2%	11 717	61.9%	3 693	20.3%	21 502	118.3%	3 702	59.3%	(.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 100	6 521	1 093	21.4%	200	3.9%	1 519	23.3%	2 813	43.1%	3 622	93.5%	(58.1%)
Capital Expenditure Functional	24 034	24 697	7 185	29.9%	11 918	49.6%	5 212	21.1%	24 315	98.5%	7 324	69.8%	(28.8%)
Municipal governance and administration	2 100	2 355	387	18.4%	138	6.6%	92	3.9%	617	26.2%	2 219	153.8%	(95.9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 100	2 355	387	18.4%	138	6.6%	92	3.9%	617	26.2%	2 219	153.8%	(95.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 531	18 378	5 408	43.2%	10 514	83.9%	2 618	14.2%	18 540	100.9%	3 464	52.6%	(24.4%)
Community and Social Services	9 857	7 246	4 424	44.9%	2 224	22.6%	2 066	28.5%	8 715	120.3%	3 437	52.4%	(39.9%)
Sport And Recreation	2 674	11 132	983	36.8%	8 228	307.7%	530	4.8%	9 742	87.5%	-	-	(100.0%)
Public Safety	-	-	-	-	62	-	22	-	84	-	27	75.5%	(18.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 403	3 964	1 391	14.8%	1 265	13.5%	2 502	63.1%	5 158	130.1%	1 641	84.4%	52.5%
Planning and Development	828	70	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 575	3 894	1 391	16.2%	1 265	14.8%	2 502	64.3%	5 158	132.5%	1 641	84.4%	52.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		176 518	176 101	178 306	101.0%	151 557	85.9%	113 720	64.6%	443 583	251.9%	103 833	208.8%	9.5%
Property rates		31 040	32 172	13 445	43.3%	16 473	53.1%	14 728	45.8%	44 646	138.8%	13 564	96.3%	8.6%

Service charges	651	754	343	52.7%	337	51.8%	349	46.3%	1 030	136.5%	430	122.2%	(18.8%)
Other revenue	10 624	8 745	1 217	11.5%	1 372	12.9%	2 563	29.3%	5 151	58.9%	1 931	60.7%	32.8%
Transfers and Subsidies - Operational	110 979	111 956	160 919	145.0%	123 678	111.4%	77 183	68.9%	361 781	323.1%	76 803	254.3%	5%
Transfers and Subsidies - Capital	18 934	18 934	1 841	9.7%	9 400	49.6%	18 468	97.5%	29 709	156.9%	10 896	200.0%	69.5%
Interest	4 290	3 540	540	12.6%	297	6.9%	429	12.1%	1 266	36.8%	210	-	103.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(149 254)	(151 832)	(12)	-	(14)	-	(18)	-	(45)	-	(71)	.1%	(74.4%)
Suppliers and employees	(149 254)	(151 832)	(12)	-	(14)	-	(18)	-	(45)	-	(71)	.1%	(74.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 264	24 270	178 293	654.0%	151 543	555.8%	113 702	468.5%	443 539	1 827.5%	103 763	7 838.7%	9.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 639)	(26 966)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(27 639)	(26 966)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(27 639)	(26 966)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(375)	(2 696)	178 293	(47 524.1%)	151 543	(40 394.0%)	113 702	(4 217.5%)	443 539	(16 452.1%)	103 763	(1 340.8%)	9.6%
Cash/cash equivalents at the year begin:	16 937	17 671	(19 277)	(113.8%)	195 895	1 156.6%	347 507	1 966.6%	(19 277)	(109.1%)	239 278	(.5%)	45.2%
Cash/cash equivalents at the year end:	16 562	14 975	195 850	1 182.5%	347 597	2 098.8%	461 167	3 079.7%	461 167	3 079.7%	343 081	3 066.3%	34.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 658	6.8%	2 850	7.3%	1 005	2.6%	32 655	83.4%	39 168	83.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	57	7.6%	44	5.9%	15	2.1%	633	84.5%	749	1.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 296	100.0%	7 296	15.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Total By Income Source	2 715	5.7%	2 894	6.1%	1 021	2.2%	40 585	86.0%	47 215	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	143	8.5%	239	14.3%	111	6.6%	1 185	70.6%	1 680	3.6%	-	-	-	-
Commercial	1 374	7.5%	829	4.5%	285	1.5%	15 942	86.5%	18 429	39.0%	-	-	-	-
Households	360	5.2%	455	6.5%	153	2.2%	5 981	86.1%	6 948	14.7%	-	-	-	-
Other	838	4.2%	1 371	6.8%	472	2.3%	17 477	86.7%	20 158	42.7%	-	-	-	-
Total By Customer Group	2 715	5.7%	2 894	6.1%	1 021	2.2%	40 585	86.0%	47 215	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 635	64.2%	(741)	(29.1%)	(1 727)	(67.8%)	3 381	132.7%	2 548	93.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(843)	(469.3%)	(731)	(406.7%)	(109)	(60.4%)	1 863	1 036.4%	180	6.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	792	29.0%	(1 472)	(54.0%)	(1 836)	(67.3%)	5 243	192.2%	2 727	100.0%

Contact Details

Municipal Manager	Mr Sanele Mngwengwe	031 785 9306
Chief Financial Officer	Mr Thokozane Gambu	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	153 507	154 417	63 085	41.1%	44 596	29.1%	36 561	23.7%	144 242	93.4%	34 228	94.1%	6.8%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 126	957	240	21.3%	241	21.4%	236	24.7%	717	74.9%	270	74.9%	(12.4%)
Sale of Goods and Rendering of Services	524	405	109	20.9%	74	14.1%	75	18.5%	258	63.8%	193	75.5%	(61.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	25	0	-	-	-	-	-	-	-	-	-	58.3%	-
Interest earned from Receivables	508	536	133	26.2%	137	26.9%	138	25.7%	408	76.0%	129	74.4%	6.8%
Interest earned from Current and Non Current Assets	3 673	3 390	827	22.5%	557	15.2%	570	16.8%	1 954	57.6%	738	63.6%	(22.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 054	1 542	345	32.7%	344	32.6%	349	22.6%	1 038	67.3%	864	132.3%	(59.6%)
Licences or permits	39	39	7	19.1%	6	14.9%	12	31.0%	25	65.0%	6	65.0%	97.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 265	1 105	183	14.5%	152	12.0%	156	14.2%	492	44.5%	195	45.7%	(20.0%)
Non-Exchange Revenue													
Property rates	31 092	31 092	15 851	51.0%	6 022	19.4%	5 520	17.8%	27 393	88.1%	4 211	94.5%	31.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32	10	-	-	6	18.9%	-	-	6	58.3%	(216)	22.2%	(100.0%)
Licences or permits	2 850	3 624	833	29.2%	817	28.7%	1 126	31.1%	2 776	76.6%	779	72.5%	44.5%
Transfer and subsidies - Operational	108 576	108 947	43 818	40.4%	35 433	32.6%	27 577	25.3%	106 828	98.1%	26 290	96.6%	4.9%
Interest Receivables	2 744	2 769	739	26.9%	806	29.4%	801	28.9%	2 346	84.7%	768	73.6%	4.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	176 951	186 170	44 815	25.3%	48 188	27.2%	42 040	22.6%	135 042	72.5%	38 953	68.7%	7.9%
Employee related costs	78 361	79 847	19 318	24.7%	23 796	30.4%	19 349	24.2%	62 463	78.2%	18 462	73.8%	4.8%
Remuneration of councillors	7 590	7 590	1 619	21.3%	1 925	25.4%	1 866	24.6%	5 410	71.3%	1 532	72.6%	21.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 475	3 667	1 139	25.4%	598	13.4%	511	13.9%	2 249	61.3%	1 070	60.7%	(52.2%)
Debt impairment	4 468	4 468	1 061	23.7%	1 061	23.7%	-	-	2 122	47.5%	107	50.3%	(100.0%)
Depreciation, Amortisation and Impairment	21 358	21 358	4 017	18.8%	4 547	21.3%	5 667	26.5%	14 231	66.6%	4 240	62.6%	33.6%
Interest/Dividends and Rent on Land	1 159	3 078	33	2.9%	225	19.4%	611	19.8%	869	28.2%	2	1.0%	25 817.3%
Contracted services	37 480	43 349	11 378	30.4%	9 718	25.9%	9 221	21.3%	30 317	69.9%	8 457	61.4%	9.0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	170	39	-	56	-	4	2.6%	99	58.3%	-	-	(100.0%)
Operational Cost and Other Cost	22 060	22 642	6 211	28.2%	6 261	28.4%	4 810	21.2%	17 282	76.3%	5 082	76.7%	(5.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23 444)	(31 753)	18 270		(3 592)		(5 479)		9 199		(4 725)		
Transfers and subsidies - capital (monetary allocations)	22 210	22 210	6 083	27.4%	2 557	11.5%	5 435	24.5%	14 075	63.4%	3 000	72.4%	81.2%
Transfers and subsidies - capital (in-kind)	-	33 434	-	-	32 601	-	-	-	32 601	97.5%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 234)	23 891	24 353		31 566		(44)		55 875		(1 725)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 234)	23 891	24 353		31 566		(44)		55 875		(1 725)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 234)	23 891	24 353		31 566		(44)		55 875		(1 725)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 234)	23 891	24 353		31 566		(44)		55 875		(1 725)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	23 780	37 935	6 516	27.4%	17 330	72.9%	5 143	13.6%	28 989	76.4%	2 333	61.6%	120.5%
National Government	20 819	19 416	6 083	29.2%	1 513	7.3%	4 536	23.4%	12 133	62.5%	1 880	63.6%	141.3%
Provincial Government	-	158	-	-	-	-	158	100.0%	158	100.0%	453	49.5%	(65.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 819	19 574	6 083	29.2%	1 513	7.3%	4 695	24.0%	12 291	62.8%	2 333	61.5%	101.2%
Borrowing	-	16 419	-	-	14 767	-	-	-	14 767	89.9%	-	-	-
Internally generated funds	2 961	1 942	433	14.6%	1 051	35.5%	449	23.1%	1 932	99.5%	-	66.4%	(100.0%)
Capital Expenditure Functional	23 780	37 935	8 167	34.3%	17 330	72.9%	5 144	13.6%	30 642	80.8%	3 510	36.1%	46.6%
Municipal governance and administration	1 800	9 550	1 514	84.1%	7 780	432.2%	256	2.7%	9 550	100.0%	1 141	6.6%	(77.5%)
Executive and Council	80	5 293	283	354.0%	5 009	6 261.3%	-	-	5 293	100.0%	45	35.4%	(100.0%)
Finance and administration	1 720	4 258	1 231	71.6%	2 771	161.1%	256	6.0%	4 258	100.0%	1 096	5.8%	(76.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	690	4 156	104	15.0%	3 694	535.3%	352	8.5%	4 149	99.8%	19	48.5%	1 751.2%
Community and Social Services	690	3 475	104	15.0%	3 013	436.6%	352	10.1%	3 468	99.8%	19	18.4%	1 751.2%
Sport And Recreation	-	681	-	-	681	-	-	-	681	100.0%	-	69.3%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 290	23 544	6 550	30.8%	5 172	24.3%	4 536	19.3%	16 259	69.1%	2 350	61.9%	93.0%
Planning and Development	131	370	283	216.2%	87	66.3%	-	-	370	100.0%	449	50.5%	(100.0%)
Road Transport	21 159	23 174	6 267	29.6%	5 086	24.0%	4 536	19.6%	15 889	68.6%	1 901	63.9%	138.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	684	-	-	684	-	-	-	684	100.0%	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	684	-	-	684	-	-	-	684	100.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	173 566	174 373	71 046	40.9%	50 587	29.1%	42 783	24.5%	164 415	94.3%	19 446	129.9%	120.0%
Property rates	27 894	27 894	6 043	21.7%	5 797	20.8%	5 633	20.2%	17 474	62.6%	6 441	71.6%	(12.5%)

Service charges	1 472	1 472	217	14.7%	167	11.3%	194	13.2%	577	39.2%	215	68.2%	(10.0%)
Other revenue	5 403	6 250	3 831	70.9%	4 977	92.1%	4 849	77.6%	13 657	218.5%	619	439.1%	683.1%
Transfers and Subsidies - Operational	111 380	111 579	48 604	43.6%	33 917	30.5%	25 333	22.7%	107 854	96.7%	7 291	106.9%	247.5%
Transfers and Subsidies - Capital	20 819	20 819	11 000	52.8%	5 000	24.0%	5 915	28.4%	21 915	105.3%	4 065	167.7%	45.5%
Interest	6 598	6 359	1 351	20.5%	729	11.1%	858	13.5%	2 939	46.2%	815	28.8%	5.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(145 697)	(152 455)	(19 861)	13.6%	(18 021)	12.4%	(17 606)	11.5%	(55 488)	36.4%	(17 418)	32.9%	1.1%
Suppliers and employees	(145 697)	(152 455)	(19 861)	13.6%	(18 021)	12.4%	(17 606)	11.5%	(55 488)	36.4%	(17 418)	33.2%	1.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 869	21 918	51 184	183.7%	32 566	116.9%	25 177	114.9%	108 927	497.0%	2 027	558.7%	1 141.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 780)	(22 886)	(7 007)	29.5%	(1 974)	8.3%	(6 190)	27.0%	(15 171)	66.3%	(3 135)	63.2%	97.4%
Capital assets	(23 780)	(22 886)	(7 007)	29.5%	(1 974)	8.3%	(6 190)	27.0%	(15 171)	66.3%	(3 135)	63.2%	97.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(23 780)	(22 886)	(7 007)	29.5%	(1 974)	8.3%	(6 190)	27.0%	(15 171)	66.3%	(3 135)	63.2%	97.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 088	(968)	44 177	1 080.6%	30 592	748.3%	18 987	(1 962.0%)	93 756	(9 688.3%)	(1 108)	2 169.2%	(1 813.8%)
Cash/cash equivalents at the year begin:	12 417	20 630	20 636	166.2%	64 807	521.9%	95 399	462.4%	20 636	100.0%	179 192	100.0%	(46.8%)
Cash/cash equivalents at the year end:	16 505	19 662	64 807	392.6%	95 399	578.0%	114 386	581.8%	114 386	581.8%	214 843	1 099.9%	(46.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 055	4.5%	1 337	3.0%	1 210	2.7%	40 722	89.8%	45 324	69.1%	(94)	(.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	127	4.1%	69	2.2%	65	2.1%	2 851	91.6%	3 112	4.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	325	1.9%	319	1.9%	309	1.8%	16 128	94.4%	17 081	26.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	7.6%	-	-	-	-	32	92.4%	35	.1%	(5)	(15.7%)	-	-
Total By Income Source	2 509	3.8%	1 726	2.6%	1 583	2.4%	59 734	91.1%	65 552	100.0%	(99)	(.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	894	4.2%	655	3.1%	620	2.9%	19 031	89.8%	21 200	32.3%	(26)	(.1%)	-	-
Commercial	332	26.5%	129	10.3%	70	5.6%	721	57.6%	1 252	1.9%	(0)	-	-	-
Households	1 284	3.0%	942	2.2%	892	2.1%	39 982	92.8%	43 100	65.7%	(74)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 509	3.8%	1 726	2.6%	1 583	2.4%	59 734	91.1%	65 552	100.0%	(99)	(.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5	100.0%	-	-	-	-	-	-	5	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5	100.0%	-	-	-	-	-	-	5	100.0%

Contact Details

Municipal Manager	Mr B E Mswane	033 212 2155
Chief Financial Officer	Mr M Ngcobo	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	344 509	415 375	7 774	2.3%	5 290	1.5%	5 562	1.3%	18 626	4.5%	9 631	6.8%	(42.2%)
Other revenue	389 984	375 752	(930)	(.2%)	(861)	(.2%)	(5 588)	(1.5%)	(7 379)	(2.0%)	412 486	188.3%	(101.4%)
Transfers and Subsidies - Operational	450 828	444 416	555 437	123.2%	388 891	86.3%	297 047	66.8%	1 241 375	279.3%	406 762	455.7%	(27.0%)
Transfers and Subsidies - Capital	200 693	206 920	(100 173)	(49.9%)	261 844	130.5%	75 979	36.7%	237 650	114.9%	197 158	498.4%	(61.5%)
Interest	65 053	69 114	117 917	181.3%	91 486	140.6%	79 589	115.2%	288 992	418.1%	347 002	1 086.2%	(77.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 060 718)	(1 076 715)	(22 133)	2.1%	(155 281)	14.6%	(151 860)	14.1%	(329 274)	30.6%	(134 095)	47.0%	13.2%
Suppliers and employees	(1 046 577)	(1 062 574)	(14 332)	1.4%	(155 281)	14.8%	(144 425)	13.6%	(314 038)	29.6%	(126 294)	46.3%	14.4%
Finance charges	(14 140)	(14 141)	(7 801)	55.2%	-	-	(7 435)	52.6%	(15 236)	107.7%	(7 801)	100.0%	(4.7%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	390 349	434 862	557 891	142.9%	591 369	151.5%	300 730	69.2%	1 449 989	333.4%	1 238 944	3 384.6%	(75.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(207 723)	(209 418)	-	-	-	-	-	-	-	-	-	.6%	-
Capital assets	(207 723)	(209 418)	-	-	-	-	-	-	-	-	-	.6%	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(207 723)	(209 418)	-	-	-	-	-	-	-	-	-	.6%	-
Cash Flow from Financing Activities													
Receipts	-	-	76	-	99	-	(17)	-	158	-	47	-	(135.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	76	-	99	-	(17)	-	158	-	47	-	(135.9%)
Payments	(16 941)	-	(7 739)	45.7%	-	-	(8 112)	-	(15 851)	-	(7 739)	100.0%	4.8%
Repayment of borrowing	(16 941)	-	(7 739)	45.7%	-	-	(8 112)	-	(15 851)	-	(7 739)	100.0%	4.8%
Net Cash from/(used) Financing Activities	(16 941)	-	(7 664)	45.2%	99	(.6%)	(8 128)	-	(15 693)	-	(7 692)	99.2%	5.7%
Net Increase/(Decrease) in cash held	165 685	225 444	550 227	332.1%	591 467	357.0%	292 601	129.8%	1 434 296	636.2%	1 231 252	(6 012.1%)	(76.2%)
Cash/cash equivalents at the year begin:	144 123	213 193	211 971	147.1%	1 461 458	1 014.0%	2 058 509	965.6%	211 971	99.4%	2 626 141	(4.6%)	(21.6%)
Cash/cash equivalents at the year end:	309 808	438 637	1 461 461	471.7%	2 058 559	664.5%	2 351 101	536.0%	2 351 101	536.0%	3 857 406	2 351.1%	(39.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	48 433	4.4%	63 675	5.8%	28 128	2.6%	960 858	87.3%	1 101 094	68.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 147	4.9%	9 328	6.4%	4 189	2.9%	125 282	85.8%	145 947	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(55)	100.0%	(55)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	105	100.0%	105	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 102	2.7%	18 808	5.1%	9 367	2.5%	331 485	89.6%	369 762	22.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 272	106.9%	(501)	(16.4%)	(256)	(8.4%)	547	17.9%	3 061	2%	-	-	-	-
Total By Income Source	68 953	4.3%	91 311	5.6%	41 428	2.6%	1 418 223	87.5%	1 619 915	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 557	10.0%	3 881	7.0%	1 449	2.6%	44 772	80.4%	55 659	3.4%	-	-	-	-
Commercial	6 092	28.5%	2 238	10.5%	364	1.7%	12 092	59.3%	21 367	1.3%	-	-	-	-
Households	43 732	3.3%	67 146	5.1%	31 408	2.4%	1 169 509	89.2%	1 311 796	81.0%	-	-	-	-
Other	13 572	5.9%	18 045	7.8%	8 207	3.6%	191 249	82.8%	231 074	14.3%	-	-	-	-
Total By Customer Group	68 953	4.3%	91 311	5.6%	41 428	2.6%	1 418 223	87.5%	1 619 915	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	537	100.0%	-	-	-	-	-	-	537	16.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 738	100.0%	-	-	-	-	-	-	2 738	83.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 275	100.0%	-	-	-	-	-	-	3 275	100.0%

Contact Details

Municipal Manager	Dr Xolani Muthwa	033 897 6839
Chief Financial Officer	Mr Vusi Kunene	033 897 6715

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	242 896	243 333	87 961	36.2%	76 563	31.5%	57 656	23.7%	222 179	91.3%	61 424	95.2%	(6.1%)	
Exchange Revenue														
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	2 050	2 050	530	25.9%	535	26.1%	529	25.8%	1 595	77.8%	495	73.2%	7.0%	
Sale of Goods and Rendering of Services	627	4 210	250	39.9%	3 514	560.4%	125	3.0%	3 889	92.4%	77	85.6%	62.9%	
Agency services	1 833	1 648	444	24.2%	332	18.1%	578	35.1%	1 354	82.2%	440	101.8%	31.3%	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 115	1 115	312	27.9%	329	29.5%	352	31.6%	993	89.1%	281	107.8%	25.2%	
Interest earned from Current and Non Current Assets	5 295	3 446	985	18.6%	733	13.8%	785	22.8%	2 504	72.6%	818	70.0%	(4.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 291	2 524	1 060	82.1%	412	31.9%	411	16.3%	1 882	74.6%	301	96.3%	36.6%	
Licences or permits	2 024	2 024	460	22.7%	416	20.5%	475	23.5%	1 351	66.8%	422	81.7%	12.6%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	8 100	8 100	2 869	35.4%	2 289	28.3%	430	5.3%	5 587	69.0%	5 655	97.1%	(92.4%)	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	98	13	4	3.7%	2	2.5%	5	38.0%	11	83.6%	24	90.6%	(78.5%)	
Non-Exchange Revenue														
Property rates	31 500	31 500	8 009	25.4%	7 719	24.5%	7 955	25.3%	23 683	75.2%	7 669	75.9%	3.7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	195	197	16	8.1%	65	33.5%	51	26.2%	133	67.4%	52	96.3%	(1.0%)	
Licences or permits	428	428	91	21.2%	79	18.5%	141	32.9%	311	72.6%	123	107.5%	15.1%	
Transfer and subsidies - Operational	179 223	179 782	71 118	39.7%	58 276	32.5%	43 931	24.4%	173 325	96.4%	42 848	99.7%	2.5%	
Interest Receivables	9 117	6 297	1 813	19.9%	1 860	20.4%	1 888	30.0%	5 561	88.3%	2 220	89.0%	(15.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	247 909	276 804	62 012	25.0%	65 274	26.3%	70 983	25.6%	198 269	71.6%	65 908	73.9%	7.7%	
Employee related costs	147 579	148 772	35 990	24.4%	35 960	24.4%	37 597	25.3%	109 547	73.6%	35 872	73.5%	4.8%	
Remuneration of councillors	12 432	12 978	3 050	24.5%	3 079	24.8%	3 508	27.0%	9 636	74.2%	3 457	74.7%	1.5%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	470	396	8	1.8%	293	62.4%	180	45.3%	481	121.5%	441	67.2%	(59.3%)	
Debt impairment	8 988	8 988	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	40 958	40 958	9 564	23.4%	6 368	15.5%	12 502	30.5%	28 434	69.4%	8 183	62.9%	52.8%	
Interest,Dividends and Rent on Land	2 123	2 123	(100)	(4.7%)	207	9.7%	703	33.1%	810	38.1%	-	-	(100.0%)	
Contracted services	19 613	34 174	6 650	33.9%	10 784	55.0%	6 556	19.2%	23 990	70.2%	8 621	84.6%	(24.0%)	
Transfers and subsidies	246	246	61	24.9%	61	24.9%	61	24.9%	184	74.8%	59	75.0%	4.1%	
Irrecoverable debts written off	291	395	111	38.0%	254	87.2%	263	66.4%	627	158.6%	195	231.8%	34.4%	
Operational Cost and Other Cost	15 209	27 773	6 678	43.9%	8 268	54.4%	9 614	34.6%	24 559	88.4%	9 079	88.0%	5.9%	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(5 013)	(33 471)	25 949		11 289		(13 326)		23 911		(4 484)			
Transfers and subsidies - capital (monetary allocations)	43 178	43 178	11 051	25.6%	16 402	38.0%	7 859	18.2%	35 312	81.8%	5 925	99.3%	32.7%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	38 165	9 707	37 000		27 690		(5 467)		59 223		1 441			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	38 165	9 707	37 000		27 690		(5 467)		59 223		1 441			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	38 165	9 707	37 000		27 690		(5 467)		59 223		1 441			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	38 165	9 707	37 000		27 690		(5 467)		59 223		1 441			

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	37 981	37 981	(17 545)	(46.2%)	15 683	41.3%	5 606	14.8%	3 743	9.9%	50 562	(3.9%)	(88.9%)
National Government	37 546	37 546	125	.3%	13 805	36.8%	6 065	16.2%	19 995	53.3%	49 573	123.5%	(87.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 546	37 546	125	.3%	13 805	36.8%	6 065	16.2%	19 995	53.3%	49 573	115.6%	(87.8%)
Borrowing	-	-	(17 348)	-	1 278	-	-	-	(16 070)	-	-	-	-
Internally generated funds	435	435	(322)	(74.1%)	600	138.1%	(459)	(105.8%)	(181)	(41.7%)	989	(295.5%)	(146.5%)
Capital Expenditure Functional	37 981	37 981	(17 545)	(46.2%)	15 683	41.3%	5 606	14.8%	3 743	9.9%	50 562	(3.9%)	(88.9%)
Municipal governance and administration	-	-	(18 026)	-	1 370	-	(13)	-	(16 669)	-	(115)	(90.4%)	(88.6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	(18 026)	-	1 370	-	(13)	-	(16 669)	-	(115)	(90.4%)	(88.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	204	-	-	-	-	-	204	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	204	-	-	-	-	-	204	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 981	37 981	125	.3%	14 253	37.5%	5 617	14.8%	19 995	52.6%	50 490	44.7%	(88.9%)
Planning and Development	37 981	37 981	125	.3%	14 253	37.5%	5 617	14.8%	19 995	52.6%	50 490	45.6%	(88.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	152	-	60	-	2	-	213	-	186	-	(98.9%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	152	-	60	-	2	-	213	-	186	-	(98.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	268 461	271 415	17 491	6.5%	17 671	6.6%	14 524	5.4%	49 686	18.3%	17 694	47.2%	(17.9%)
Property rates	23 625	23 625	7 755	32.8%	6 476	27.4%	8 279	35.0%	22 511	95.3%	6 232	93.1%	32.9%

Service charges	259	259	255	98.3%	261	100.7%	316	122.0%	832	321.1%	223	206.2%	41.7%
Other revenue	16 086	20 608	5 418	33.7%	7 647	47.5%	2 464	12.0%	15 529	75.4%	7 319	89.5%	(66.3%)
Transfers and Subsidies - Operational	179 223	179 782	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	43 178	43 178	-	-	-	-	-	-	-	-	-	-	-
Interest	6 090	3 963	4 062	66.7%	3 287	54.0%	3 464	87.4%	10 813	272.8%	3 920	245.9%	(11.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(201 454)	(234 175)	158 853	(78.9%)	(58 407)	29.0%	(52 628)	22.5%	47 818	(20.4%)	(49 881)	33.0%	5.5%
Suppliers and employees	(199 084)	(231 806)	158 853	(79.8%)	(68 407)	29.3%	(52 628)	22.7%	47 818	(20.6%)	(49 881)	33.2%	5.5%
Finance charges	(2 123)	(2 123)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(246)	(246)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	67 007	37 240	176 344	263.2%	(40 735)	(60.8%)	(38 104)	(102.3%)	97 504	261.8%	(32 188)	148.1%	18.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 678)	(43 678)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(43 678)	(43 678)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(43 678)	(43 678)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 452)	(4 452)	(3 582)	80.5%	100	(2.2%)	-	-	(3 483)	78.2%	-	-	-
Repayment of borrowing	(4 452)	(4 452)	(3 582)	80.5%	100	(2.2%)	-	-	(3 483)	78.2%	-	-	-
Net Cash from/(used) Financing Activities	(4 452)	(4 452)	(3 582)	80.5%	100	(2.2%)	-	-	(3 483)	78.2%	-	-	-
Net Increase/(Decrease) in cash held	18 877	(10 890)	172 762	915.2%	(40 636)	(215.3%)	(38 104)	349.9%	94 021	(863.4%)	(32 188)	(126.4%)	18.4%
Cash/cash equivalents at the year begin:	15 162	59 061	(3 466)	(22.9%)	173 423	1 143.8%	132 787	224.8%	(3 466)	(5.9%)	24 561	(185.2%)	440.6%
Cash/cash equivalents at the year end:	34 039	48 171	173 423	509.5%	132 787	390.1%	94 683	196.6%	94 683	196.6%	(7 622)	92.9%	(1 342.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 900	3.5%	3 147	3.8%	1 270	1.6%	74 550	91.1%	81 867	86.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	186	2.6%	280	3.9%	131	1.8%	6 515	91.6%	7 112	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	141	11.0%	190	14.8%	96	7.4%	860	66.8%	1 288	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 236	100.0%	4 236	4.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	(6%)	(1)	(3%)	(1)	(2%)	373	101.0%	369	4%	-	-	-	-
Total By Income Source	3 225	3.4%	3 616	3.8%	1 496	1.6%	86 535	91.2%	94 872	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	193	1.0%	382	2.0%	203	1.1%	17 951	95.8%	18 729	19.7%	-	-	-	-
Commercial	921	6.7%	698	5.1%	285	2.1%	11 070	86.2%	13 774	14.5%	-	-	-	-
Households	732	2.8%	988	3.8%	434	1.6%	24 133	91.8%	26 287	27.7%	-	-	-	-
Other	1 379	3.8%	1 549	4.3%	575	1.6%	32 580	90.3%	36 083	38.0%	-	-	-	-
Total By Customer Group	3 225	3.4%	3 616	3.8%	1 496	1.6%	86 535	91.2%	94 872	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	219	100.0%	-	-	(0)	-	-	-	219	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	219	100.0%	-	-	(0)	-	-	-	219	100.0%

Contact Details

Municipal Manager	Mr Nkosingiphile Service Malinga	036 448 1076
Chief Financial Officer	Mr Saziso Satisfaction Dlamini	036 448 8087

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	825 905	803 188	228 098	27.6%	196 049	23.7%	185 903	23.1%	610 050	76.0%	192 681	83.2%	(3.5%)
Exchange Revenue													
Service charges - Electricity	342 672	348 361	77 770	22.7%	66 738	19.5%	73 604	21.1%	218 112	62.6%	75 509	72.1%	(2.5%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 950	11 974	2 474	22.6%	2 564	23.4%	2 638	22.0%	7 676	64.1%	2 643	75.1%	(2%)
Sale of Goods and Rendering of Services	521	460	135	26.0%	122	23.5%	255	55.5%	513	111.6%	191	100.0%	33.6%
Agency services	15	15	-	-	-	-	-	-	-	-	2	62.9%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	41 168	15 865	2 337	5.7%	2 007	4.9%	4 449	28.0%	8 793	55.4%	9 508	80.9%	(53.2%)
Interest earned from Current and Non Current Assets	8 541	4 541	1 336	15.6%	490	5.7%	596	13.1%	2 422	53.3%	1 631	70.0%	(63.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	687	671	162	23.5%	171	24.8%	192	28.6%	524	78.0%	165	74.8%	16.4%
Licences or permits	382	320	89	23.3%	56	14.7%	82	25.5%	227	70.9%	107	68.5%	(23.4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 254	3 144	1 095	48.6%	514	22.8%	718	22.8%	2 327	74.0%	681	86.0%	5.4%
Non-Exchange Revenue													
Property rates	131 355	125 855	30 821	23.5%	31 247	23.8%	32 332	25.7%	94 400	75.0%	21 987	76.8%	47.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 072	2 044	232	7.6%	343	11.2%	122	6.0%	697	34.1%	639	33.9%	(81.0%)
Licences or permits	1 836	1 406	489	26.6%	365	19.9%	408	29.0%	1 262	89.8%	506	66.8%	(19.3%)
Transfer and subsidies - Operational	261 032	261 437	107 888	41.3%	86 168	33.0%	64 973	24.9%	259 028	99.1%	73 806	102.2%	(12.0%)
Interest Receivables	21 421	27 094	3 269	15.3%	5 265	24.6%	5 534	20.4%	14 069	51.9%	5 306	75.8%	4.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	861 598	862 979	180 835	21.0%	224 447	26.1%	187 138	21.7%	592 419	68.6%	130 139	61.0%	43.8%
Employee related costs	220 487	213 846	56 140	25.5%	55 418	25.1%	54 371	25.4%	165 929	77.6%	21 469	75.3%	153.2%
Remuneration of councillors	20 378	20 378	4 763	23.4%	5 421	26.6%	4 891	24.0%	15 076	74.0%	4 695	60.4%	4.2%
Bulk purchases - electricity	289 778	289 778	72 719	25.1%	72 574	25.0%	69 315	23.9%	214 608	74.1%	59 540	71.7%	16.4%
Inventory consumed	33 652	36 516	6 251	18.6%	10 726	31.9%	6 655	18.2%	23 633	64.7%	9 852	66.2%	(32.4%)
Debt impairment	23 526	23 526	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	116 398	116 398	-	-	35 555	30.5%	16 736	14.4%	52 290	44.9%	-	-	(100.0%)
Interest/Dividends and Rent on Land	351	351	-	-	44	12.5%	573	163.2%	617	175.8%	1 583	56.3%	(63.8%)
Contracted services	95 312	100 712	32 670	34.3%	30 283	31.8%	23 320	23.2%	86 273	85.7%	26 492	89.8%	(12.0%)
Transfers and subsidies	1 000	620	-	-	-	-	598	96.4%	598	96.4%	371	92.7%	61.1%
Irrecoverable debts written off	17 153	17 153	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	43 562	43 702	8 290	19.0%	14 426	33.1%	10 679	24.4%	33 395	76.4%	6 137	70.8%	74.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35 692)	(59 791)	47 263		(28 398)		(1 235)		17 631		62 543		
Transfers and subsidies - capital (monetary allocations)	43 800	43 800	20 088	45.9%	6 400	14.6%	12 820	29.3%	39 309	89.7%	15 548	88.3%	(17.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 108	(15 992)	67 352		(21 998)		11 585		56 939		78 090		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 108	(15 992)	67 352		(21 998)		11 585		56 939		78 090		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 108	(15 992)	67 352		(21 998)		11 585		56 939		78 090		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 108	(15 992)	67 352		(21 998)		11 585		56 939		78 090		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	38 987	39 167	17 863	45.8%	5 817	14.9%	10 255	26.2%	33 935	86.6%	14 109	87.3%	(27.3%)
National Government	38 087	38 267	17 691	46.4%	5 646	14.8%	10 233	26.7%	33 570	87.7%	13 806	90.1%	(25.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 087	38 267	17 691	46.4%	5 646	14.8%	10 233	26.7%	33 570	87.7%	13 806	89.0%	(25.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	900	900	172	19.1%	171	19.0%	22	2.4%	364	40.5%	303	39.4%	(92.9%)
Capital Expenditure Functional	38 987	39 167	17 863	45.8%	5 817	14.9%	10 255	26.2%	33 935	86.6%	14 109	87.8%	(27.3%)
Municipal governance and administration	500	500	72	14.5%	61	12.2%	22	4.3%	155	30.9%	298	43.1%	(92.8%)
Executive and Council	200	200	14	7.2%	18	9.2%	-	-	33	16.4%	20	72.3%	(100.0%)
Finance and administration	300	300	58	19.3%	42	14.1%	22	7.2%	122	40.6%	279	40.4%	(92.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	100	100	99.6%	-	-	-	-	100	99.6%	-	39.8%	-
Community and Social Services	100	100	100	99.6%	-	-	-	-	100	99.6%	-	39.8%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 387	38 567	17 691	46.1%	5 756	15.0%	10 233	26.5%	33 680	87.3%	13 811	95.2%	(25.9%)
Planning and Development	200	200	-	-	80	40.0%	-	-	80	40.0%	1 220	4 194.6%	(100.0%)
Road Transport	38 187	38 367	17 691	46.3%	5 676	14.9%	10 233	26.7%	33 600	87.6%	12 591	84.0%	(18.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	68.3%	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	72.3%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts														
Property rates		88 534	90 017	19 810	22.4%	16 404	18.5%	41 028	45.6%	77 241	85.8%	15 863	57.8%	158.6%

Service charges	276 587	293 019	111 887	40.5%	73 263	26.5%	84 186	28.7%	269 336	91.9%	71 058	77.1%	18.5%
Other revenue	74 022	7 052	13 738	18.6%	1 487	2.0%	13 253	187.9%	28 479	403.8%	7 072	215.5%	87.4%
Transfers and Subsidies - Operational	261 032	261 437	114 577	43.9%	83 655	32.0%	62 523	23.9%	260 754	99.7%	62 165	100.1%	6%
Transfers and Subsidies - Capital	43 800	43 800	27 664	63.2%	12 658	28.9%	8 783	20.1%	49 105	112.1%	27 712	102.5%	(68.3%)
Interest	30 045	47 499	1 041	3.5%	404	1.3%	403	.8%	1 847	3.9%	1 348	66.3%	(70.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(708 891)	(705 903)	(173 830)	24.5%	(145 797)	20.6%	(95 484)	13.5%	(415 111)	58.8%	(117 385)	61.0%	(18.7%)
Suppliers and employees	(707 540)	(704 932)	(173 830)	24.6%	(145 753)	20.6%	(95 484)	13.5%	(415 067)	58.9%	(117 385)	61.4%	(18.7%)
Finance charges	(351)	(351)	-	-	(44)	12.5%	-	-	(44)	12.5%	-	-	-
Transfers and Subsidies	(1 000)	(620)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 129	36 922	114 886	176.4%	42 074	64.6%	114 692	310.6%	271 652	735.7%	67 833	250.0%	69.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(38 987)	(39 167)	(19 527)	50.1%	(7 578)	19.4%	(12 906)	33.0%	(40 011)	102.2%	(14 445)	99.1%	(10.7%)
Capital assets	(38 987)	(39 167)	(19 527)	50.1%	(7 578)	19.4%	(12 906)	33.0%	(40 011)	102.2%	(14 445)	99.1%	(10.7%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(38 987)	(39 167)	(19 527)	50.1%	(7 578)	19.4%	(12 906)	33.0%	(40 011)	102.2%	(14 445)	99.1%	(10.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	26 142	(2 245)	95 359	364.8%	34 496	132.0%	101 787	(4 534.8%)	231 641	(10 320.1%)	53 388	332.1%	90.7%
Cash/cash equivalents at the year begin:	(22 086)	4 324	2 165	(9.8%)	99 683	(451.3%)	131 567	3 042.4%	2 165	50.1%	317 515	100.0%	(58.6%)
Cash/cash equivalents at the year end:	4 056	2 080	99 683	2 457.8%	131 567	3 243.9%	233 353	11 219.5%	233 353	11 219.5%	370 902	228.9%	(37.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 024	12.5%	5 409	3.2%	4 240	2.5%	138 161	81.8%	168 835	25.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 339	4.1%	6 204	2.7%	5 868	2.6%	206 812	90.6%	228 223	33.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	1	50.0%	-	-	1	50.0%	1	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	917	1.9%	759	1.6%	658	1.4%	45 372	95.1%	47 706	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 402	1.5%	3 327	1.4%	3 241	1.4%	220 275	95.7%	230 245	34.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	.1%	61	8.2%	-	-	682	91.7%	743	.1%	5	.7%	-	-
Total By Income Source	34 682	5.1%	15 761	2.3%	14 009	2.1%	611 302	90.5%	675 754	100.0%	5	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 240	4.9%	3 424	3.9%	2 640	3.0%	76 524	88.1%	86 828	12.8%	-	-	-	-
Commercial	24 079	7.6%	7 780	2.5%	7 508	2.4%	275 877	87.5%	315 244	46.7%	5	-	-	-
Households	6 364	2.3%	4 557	1.7%	3 861	1.4%	258 901	94.6%	273 682	40.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34 682	5.1%	15 761	2.3%	14 009	2.1%	611 302	90.5%	675 754	100.0%	5	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	26 180	100.0%	-	-	-	-	-	-	26 180	89.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 157	98.6%	-	-	42	1.3%	4	.1%	3 203	10.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	29 338	99.8%	-	-	42	.1%	4	-	29 384	100.0%

Contact Details

Municipal Manager	Mr Hansraj Bapat Chotoo	036 342 7801
Chief Financial Officer	Mr Radebe Situisiso	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 575 166	1 539 475	469 855	29.8%	386 341	24.5%	354 930	23.1%	1 211 125	78.7%	472 656	78.9%	(24.9%)
Exchange Revenue													
Service charges - Electricity	663 623	613 722	162 530	24.5%	137 662	20.7%	143 638	23.4%	443 829	72.3%	122 559	68.8%	17.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	40 901	35 023	11 803	28.9%	9 456	23.1%	7 493	21.4%	28 751	82.1%	9 274	81.2%	(19.2%)
Sale of Goods and Rendering of Services	2 599	2 288	426	16.4%	450	17.3%	363	15.9%	1 238	54.1%	420	50.2%	(13.5%)
Agency services	3 141	3 600	359	11.4%	652	20.8%	1 463	40.6%	2 473	68.7%	953	85.2%	53.4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 100	13 604	3 194	15.1%	3 575	16.9%	3 929	28.9%	10 698	78.6%	4 505	76.8%	(12.8%)
Interest earned from Current and Non Current Assets	47 439	50 735	10 037	21.2%	10 427	22.0%	11 976	23.6%	32 441	63.9%	11 776	70.5%	1.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 342	5 194	1 317	39.4%	959	28.7%	1 215	23.4%	3 490	67.2%	869	76.7%	39.9%
Licences or permits	4 477	3 963	934	20.9%	934	20.8%	1 259	31.8%	3 127	78.9%	1 355	74.9%	(7.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 931	7 400	(98)	(2.5%)	2 406	61.2%	1 443	19.5%	3 751	50.7%	2 592	104.6%	(44.3%)
Non-Exchange Revenue													
Property rates	337 903	339 511	116 615	34.5%	84 416	25.0%	74 815	22.0%	275 846	81.2%	98 985	84.5%	(24.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 898	14 520	3 448	17.3%	2 836	14.3%	3 204	22.1%	9 487	65.3%	376	78.0%	750.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	360 937	374 963	144 313	40.0%	118 300	32.8%	87 765	23.4%	350 377	93.4%	193 654	96.5%	(54.7%)
Interest Receivables	54 648	54 927	13 990	25.6%	13 474	24.7%	15 605	28.4%	43 069	78.4%	23 995	73.8%	(35.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 511	3 382	988	28.1%	796	22.7%	763	22.6%	2 547	75.3%	1 240	78.4%	(38.5%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	102	-	(100.0%)
Other Gains	7 714	16 644	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 575 166	1 566 433	311 294	19.8%	316 628	20.1%	289 811	18.5%	917 733	58.6%	314 520	62.5%	(7.9%)
Employee related costs	490 736	484 854	107 388	21.9%	114 168	23.3%	116 539	24.0%	338 094	69.7%	107 604	69.5%	8.3%
Remuneration of councillors	33 445	32 327	7 344	22.0%	8 355	25.0%	7 537	23.3%	23 236	71.9%	7 412	71.5%	1.7%
Bulk purchases - electricity	537 142	507 080	119 192	22.2%	108 207	20.1%	99 170	19.6%	326 568	64.4%	87 504	64.8%	13.3%
Inventory consumed	38 093	53 783	9 756	25.6%	8 681	22.8%	9 911	18.4%	28 348	52.7%	7 841	66.1%	26.4%
Debt impairment	90 841	99 925	-	-	-	-	-	-	-	-	33 594	(84.5%)	(100.0%)
Depreciation, Amortisation and Impairment	105 263	92 402	20 551	19.5%	20 532	19.5%	19 496	21.1%	60 579	65.6%	21 023	62.6%	(7.3%)
Interest/Dividends and Rent on Land	20 798	20 041	23	.1%	18	.1%	13	.1%	54	.3%	77	.8%	(82.5%)
Contracted services	79 543	108 042	14 102	17.7%	21 578	27.1%	21 008	19.4%	56 689	52.5%	18 641	52.9%	12.7%
Transfers and subsidies	3 839	4 339	21	.6%	1 574	41.0%	1 117	25.7%	2 712	62.5%	3 397	75.3%	(67.1%)
Irrecoverable debts written off	21 005	21 005	-	-	-	-	-	-	-	-	4 210	3.5%	(100.0%)
Operational Cost and Other Cost	146 543	139 515	32 916	22.5%	33 515	22.9%	15 021	10.8%	81 452	58.4%	23 040	56.8%	(34.8%)
Disposal of Fixed and Intangible Assets	6 322	1 522	-	-	-	-	-	-	-	-	177	2.8%	(100.0%)
Other Losses	1 597	1 597	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	(26 958)	158 560		69 713		65 118		293 392		158 136		
Transfers and subsidies - capital (monetary allocations)	112 434	145 684	56 029	49.8%	45 276	40.3%	19 914	13.7%	121 219	83.2%	18 683	47.7%	6.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 434	118 725	214 589		114 990		85 032		414 611		176 818		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	112 434	118 725	214 589		114 990		85 032		414 611		176 818		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 434	118 725	214 589		114 990		85 032		414 611		176 818		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 434	118 725	214 589		114 990		85 032		414 611		176 818		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	151 578	182 417	62 562	41.3%	52 175	34.4%	24 542	13.5%	139 278	76.4%	21 099	44.0%	16.3%
National Government	79 304	108 446	48 796	61.5%	32 354	40.8%	13 468	12.4%	94 617	87.2%	8 086	45.4%	66.6%
Provincial Government	18 465	18 754	15	.1%	7 129	38.6%	4 236	22.6%	11 379	60.7%	8 187	70.5%	(48.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	97 769	127 200	48 810	49.9%	39 482	40.4%	17 704	13.9%	105 997	83.3%	16 274	47.8%	8.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 809	55 217	13 751	25.6%	12 692	23.6%	6 838	12.4%	33 281	60.3%	4 826	36.5%	41.7%
Capital Expenditure Functional	151 578	182 417	62 562	41.3%	52 175	34.4%	24 542	13.5%	139 278	76.4%	21 099	44.0%	16.3%
Municipal governance and administration	23 787	22 992	5 208	21.9%	7 289	30.6%	4 526	19.7%	17 023	74.0%	4 619	58.6%	(2.0%)
Executive and Council	900	900	23	2.5%	670	74.5%	8	.9%	701	77.9%	17	6.0%	(51.8%)
Finance and administration	22 887	22 092	5 185	22.7%	6 619	28.9%	4 517	20.4%	16 322	73.9%	4 602	59.9%	(1.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	35 333	32 703	6 719	19.0%	15 131	42.8%	1 993	6.1%	23 843	72.9%	8 432	39.3%	(76.4%)
Community and Social Services	3 287	794	-	-	2 733	83.2%	(2 234)	(281.3%)	499	62.9%	171	78.5%	(1 402.8%)
Sport And Recreation	30 086	29 651	6 695	22.3%	11 473	38.1%	4 134	13.9%	22 301	75.2%	8 187	37.6%	(49.5%)
Public Safety	1 700	1 780	9	.5%	739	43.4%	(39)	(2.2%)	708	39.8%	73	81.7%	(153.5%)
Housing	261	478	15	5.7%	187	71.6%	132	27.6%	334	69.8%	-	.9%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 240	70 881	24 866	48.5%	17 427	34.0%	12 043	17.0%	54 336	76.7%	3 398	42.8%	254.4%
Planning and Development	4 313	4 313	17	.4%	91	2.1%	2 943	68.2%	3 051	70.7%	11	30.7%	25 591.1%
Road Transport	46 927	66 568	24 849	53.0%	17 336	36.9%	9 100	13.7%	51 285	77.0%	3 387	42.9%	168.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 161	55 805	25 769	62.6%	12 299	29.9%	5 981	10.7%	44 049	78.9%	4 650	39.3%	28.6%
Energy sources	40 161	46 947	24 510	61.0%	9 712	24.2%	2 405	5.1%	36 627	78.0%	1 359	45.6%	76.9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	8 858	1 259	-	2 587	-	3 576	40.4%	7 422	83.8%	3 291	35.4%	8.7%
Waste Management	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Other	57	36	-	-	28	50.1%	-	-	28	79.4%	-	-	-

Part 3: Cash Receipts and Payments

	2025/26

Service charges	763 095	676 531	242 307	31.8%	215 928	28.3%	211 102	31.2%	669 337	98.9%	180 580	89.6%	16.9%
Other revenue	69 292	80 847	29 619	42.7%	17 880	25.8%	6 883	8.5%	54 382	67.3%	(103 553)	56.0%	(106.6%)
Transfers and Subsidies - Operational	457 283	477 603	177 492	38.8%	177 182	38.7%	72 732	15.2%	427 406	89.5%	211 590	89.8%	(65.6%)
Transfers and Subsidies - Capital	112 434	145 684	53 223	47.3%	1 935	1.7%	57 348	39.4%	112 505	77.2%	77 253	99.3%	(25.8%)
Interest	92 112	94 392	10 464	11.4%	10 806	11.7%	11 199	11.9%	32 469	34.4%	11 312	48.8%	(1.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 528 099)	(1 538 335)	(254 498)	16.7%	(157 781)	10.3%	(123 115)	8.0%	(535 393)	34.8%	(151 668)	41.8%	(18.8%)
Suppliers and employees	(1 524 115)	(1 533 927)	(254 469)	16.7%	(157 781)	10.4%	(123 090)	8.0%	(535 340)	34.9%	(151 668)	41.9%	(18.8%)
Finance charges	(146)	(69)	(29)	19.6%	-	-	(25)	35.9%	(53)	77.4%	-	-	(100.0%)
Transfers and Subsidies	(3 839)	(4 339)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	182 375	154 026	327 726	179.7%	302 640	165.9%	279 019	181.2%	909 385	590.4%	256 380	334.5%	8.8%
Cash Flow from Investing Activities													
Receipts	-	-	1 443	-	-	-	-	-	1 443	-	-	-	-
Proceeds on disposal of PPE	-	-	1 443	-	-	-	-	-	1 443	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(166 199)	(201 914)	(89 359)	53.8%	(58 944)	35.5%	(24 483)	12.1%	(172 787)	85.6%	(22 074)	47.2%	10.9%
Capital assets	(166 199)	(201 914)	(89 359)	53.8%	(58 944)	35.5%	(24 483)	12.1%	(172 787)	85.6%	(22 074)	47.2%	10.9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(166 199)	(201 914)	(87 916)	52.9%	(58 944)	35.5%	(24 483)	12.1%	(171 344)	84.9%	(22 074)	47.2%	10.9%
Cash Flow from Financing Activities													
Receipts	-	-	16 779	-	(417)	-	(63)	-	16 300	-	(13)	-	375.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	16 779	-	(417)	-	(63)	-	16 300	-	(13)	-	375.5%
Payments	(767)	(213)	(151)	19.7%	-	-	(657)	309.1%	(808)	380.0%	(147)	27.7%	346.4%
Repayment of borrowing	(767)	(213)	(151)	19.7%	-	-	(657)	309.1%	(808)	380.0%	(147)	27.7%	346.4%
Net Cash from/(used) Financing Activities	(767)	(213)	16 629	(2 168.6%)	(417)	54.3%	(720)	338.6%	15 492	(7 284.0%)	(160)	35.5%	348.8%
Net Increase/(Decrease) in cash held	15 410	(48 101)	256 439	1 664.1%	243 279	1 578.7%	253 816	(527.7%)	753 534	(1 566.6%)	234 145	4 138.8%	8.4%
Cash/cash equivalents at the year begin:	680 348	661 719	617 604	90.8%	874 042	128.5%	1 117 322	168.9%	617 604	93.3%	993 869	89.1%	12.4%
Cash/cash equivalents at the year end:	695 758	613 618	874 042	125.6%	1 117 322	160.6%	1 371 137	223.5%	1 371 137	223.5%	1 228 014	190.2%	11.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 098	26.7%	6 576	4.6%	3 827	2.7%	94 189	66.0%	142 691	11.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 156	3.5%	15 181	2.3%	13 133	2.0%	614 058	92.3%	665 529	52.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 192	3.5%	2 530	2.8%	2 262	2.5%	82 984	91.2%	90 967	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 562	2.0%	6 497	2.0%	6 276	1.9%	304 665	94.0%	323 999	25.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	947	1.7%	1 697	3.0%	2 124	3.7%	52 199	91.6%	56 968	4.5%	-	-	-	-
Total By Income Source	71 955	5.6%	32 481	2.5%	27 623	2.2%	1 148 096	89.7%	1 280 155	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 422	4.9%	11 834	3.3%	9 682	2.7%	317 861	89.1%	356 800	27.9%	-	-	-	-
Commercial	37 291	10.1%	9 500	2.6%	8 026	2.2%	313 706	85.1%	368 522	28.8%	-	-	-	-
Households	17 242	3.1%	11 147	2.0%	9 915	1.8%	516 530	93.1%	554 833	43.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	71 955	5.6%	32 481	2.5%	27 623	2.2%	1 148 096	89.7%	1 280 155	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 651	99.9%	2	.1%	-	-	-	-	2 652	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 651	99.9%	2	.1%	-	-	-	-	2 652	100.0%

Contact Details

Municipal Manager	Ms Sibusiswe Sixolile Ngiba	036 637 2231
Chief Financial Officer	Mr Riaz Ahmed Jhetam	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part 5: Cash Receipts and Payments													
	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	1 185 633	1 219 073	366 279	30.9%	324 350	27.4%	292 976	24.0%	983 605	80.7%	298 311	86.6%	(1.8%)

Service charges	131 922	127 343	34 995	26.5%	41 710	31.6%	32 218	25.3%	108 922	85.5%	28 952	78.8%	11.3%
Other revenue	70 622	82 040	7 035	10.0%	9 230	13.1%	4 248	5.2%	20 512	25.0%	6 410	16.8%	(33.7%)
Transfers and Subsidies - Operational	665 135	649 030	273 991	41.2%	199 030	29.9%	205 069	31.6%	678 090	104.5%	212 087	99.9%	(3.3%)
Transfers and Subsidies - Capital	311 791	355 016	48 507	15.6%	72 840	23.4%	51 000	14.4%	172 347	48.5%	50 000	89.5%	2.0%
Interest	6 163	5 643	1 751	28.4%	1 540	25.0%	442	7.8%	3 734	66.2%	862	13.1%	(48.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(901 797)	(1 003 600)	(52 971)	5.9%	(29 721)	3.3%	(49 888)	5.0%	(132 580)	13.2%	(54 744)	11.5%	(8.9%)
Suppliers and employees	(898 197)	(1 001 600)	(52 971)	5.9%	(29 721)	3.3%	(49 888)	5.0%	(132 580)	13.2%	(54 744)	11.5%	(8.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(3 600)	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	283 836	215 473	313 308	110.4%	294 629	103.8%	243 088	112.8%	851 025	395.0%	243 568	494.0%	(.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(273 823)	(311 610)	(835)	.3%	(45 106)	16.5%	(55 947)	18.0%	(101 888)	32.7%	(30 382)	57.2%	84.1%
Capital assets	(273 823)	(311 610)	(835)	.3%	(45 106)	16.5%	(55 947)	18.0%	(101 888)	32.7%	(30 382)	57.2%	84.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(273 823)	(311 610)	(835)	.3%	(45 106)	16.5%	(55 947)	18.0%	(101 888)	32.7%	(30 382)	57.2%	84.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(10 213)	-	(10 213)	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	(10 213)	-	(10 213)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(10 213)	-	(10 213)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	10 213	(96 137)	312 473	3 059.6%	249 523	2 443.2%	176 928	(184.0%)	738 924	(768.6%)	213 185	(1 009.8%)	(17.0%)
Cash/cash equivalents at the year begin:	(142 052)	10 897	21 595	(15.2%)	323 348	(227.6%)	572 871	5 257.1%	21 595	198.2%	530 030	-	8.1%
Cash/cash equivalents at the year end:	(131 839)	(85 240)	323 348	(245.3%)	572 871	(434.5%)	749 799	(879.6%)	749 799	(879.6%)	743 215	(1 104.1%)	.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 001	2.5%	18 443	1.9%	20 127	2.1%	896 368	93.5%	958 940	71.3%	(267 004)	(27.8%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 744	2.9%	1 358	2.3%	1 142	1.9%	55 418	92.9%	59 663	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 570	2.1%	7 020	2.2%	6 170	1.9%	299 348	93.8%	319 107	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	.3%	41	.6%	20	.3%	7 289	98.9%	7 371	5%	-	-	-	-
Total By Income Source	32 337	2.4%	26 862	2.0%	27 458	2.0%	1 258 423	93.6%	1 345 081	100.0%	(267 004)	(19.9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 216	4.7%	1 655	2.4%	2 000	2.9%	62 001	90.0%	68 872	5.1%	-	-	-	-
Commercial	5 011	6.7%	1 595	2.1%	3 044	4.1%	64 957	87.1%	74 606	5.5%	(5 144)	(6.9%)	-	-
Households	24 111	2.0%	23 612	2.0%	22 415	1.9%	1 131 465	94.2%	1 201 602	89.3%	(261 860)	(21.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	32 337	2.4%	26 862	2.0%	27 458	2.0%	1 258 423	93.6%	1 345 081	100.0%	(267 004)	(19.9%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 272	20.2%	2 630	3.1%	2 591	3.0%	63 008	73.7%	85 502	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17 272	20.2%	2 630	3.1%	2 591	3.0%	63 008	73.7%	85 502	100.0%

Contact Details

Municipal Manager	Mr Langellihle Jili	036 638 5100
Chief Financial Officer	Mr Busani Ndlovu	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	515 565	506 894	123 969	24.0%	112 859	21.9%	109 156	21.5%	345 984	68.3%	98 414	69.5%	10.9%	
Exchange Revenue														
Service charges - Electricity	248 003	233 003	44 304	17.9%	35 579	14.3%	46 259	19.9%	126 142	54.1%	35 274	53.2%	31.1%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	29 736	29 736	7 591	25.5%	7 319	24.6%	7 124	24.0%	22 035	74.1%	6 887	74.0%	3.4%	
Sale of Goods and Rendering of Services	619	715	194	31.4%	145	23.5%	147	20.5%	487	68.0%	108	74.8%	35.2%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	5 703	6 053	1 330	23.3%	1 370	24.0%	1 445	23.9%	4 145	68.5%	1 190	62.3%	21.4%	
Interest earned from Current and Non Current Assets	4 738	5 153	706	14.9%	781	16.5%	1 152	22.3%	2 638	51.2%	2 364	216.0%	(51.3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	949	1 440	334	35.2%	329	34.6%	318	22.1%	981	68.1%	276	86.1%	15.0%	
Licences or permits	3 488	3 801	949	27.2%	890	25.5%	1 181	31.1%	3 021	79.5%	2 613	1 159.5%	(54.8%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	359	490	88	24.5%	76	21.1%	64	13.2%	228	46.6%	83	80.0%	(22.3%)	
Non-Exchange Revenue														
Property rates	114 299	114 299	32 413	28.4%	26 547	23.2%	26 496	23.2%	85 456	74.8%	22 173	78.8%	19.5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	19 915	24 715	5 057	25.4%	7 222	36.3%	6 146	24.9%	18 426	74.6%	5 481	99.6%	12.1%	
Licences or permits	-	-	-	-	5	-	4	-	8	-	(1 586)	1.1%	(100.2%)	
Transfer and subsidies - Operational	87 754	87 488	31 025	35.4%	32 595	37.1%	18 820	21.5%	82 440	94.2%	23 549	82.4%	(20.1%)	
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	(23)	-	-	-	-	-	(23)	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	486 206	487 279	157 451	32.4%	135 590	27.9%	122 789	25.2%	415 831	85.3%	61 919	62.5%	98.3%	
Employee related costs	166 337	157 553	42 309	25.4%	42 603	25.6%	41 742	26.5%	126 653	80.4%	37 729	78.7%	10.6%	
Remuneration of councillors	7 461	6 912	1 430	19.2%	1 430	19.2%	1 430	20.7%	4 291	62.1%	1 485	52.2%	(3.7%)	
Bulk purchases - electricity	188 838	188 838	84 386	44.7%	47 408	25.1%	42 239	22.4%	174 034	92.2%	5 257	61.7%	703.4%	
Inventory consumed	4 358	4 805	1 341	30.8%	384	8.8%	1 564	32.5%	3 288	68.4%	816	61.4%	91.6%	
Debt impairment	17 995	16 978	-	-	-	-	-	-	-	-	1	-	(100.0%)	
Depreciation, Amortisation and Impairment	16 790	16 090	4 155	24.7%	4 500	26.8%	4 206	26.1%	12 861	79.9%	-	-	(100.0%)	
Interest,Dividends and Rent on Land	-	-	7 982	-	10 213	-	11 077	-	29 272	-	518	-	2 036.7%	
Contracted services	45 569	54 608	7 563	16.6%	17 156	37.6%	13 391	24.5%	38 110	69.8%	9 369	57.5%	42.9%	
Transfers and subsidies	1 363	1 892	440	32.3%	250	18.4%	167	8.8%	857	45.3%	73	76.6%	129.8%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Cost and Other Cost	37 495	39 602	7 856	21.0%	11 645	31.1%	6 973	17.6%	26 474	66.8%	6 671	64.6%	4.5%	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	(10)	-	-	-	-	-	(10)	-	-	-	-	
Surplus/(Deficit)	29 359	19 615	(33 482)		(22 731)		(13 633)		(69 847)		36 495			
Transfers and subsidies - capital (monetary allocations)	21 873	22 793	581	2.7%	13 387	61.2%	-	-	13 968	61.3%	-	30.6%	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	51 232	42 408	(32 901)		(9 344)		(13 633)		(55 879)		36 495			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	51 232	42 408	(32 901)		(9 344)		(13 633)		(55 879)		36 495			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	51 232	42 408	(32 901)		(9 344)		(13 633)		(55 879)		36 495			
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	51 232	42 408	(32 901)		(9 344)		(13 633)		(55 879)		36 495			

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	43 779	40 065	3 978	9.1%	13 368	30.5%	7 277	18.2%	24 623	61.5%	5 865	47.7%	24.1%
National Government	17 229	20 503	1 252	7.3%	10 867	63.1%	2 417	11.8%	14 536	70.9%	5 795	53.1%	(58.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 229	20 503	1 252	7.3%	10 867	63.1%	2 417	11.8%	14 536	70.9%	5 795	48.6%	(58.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 550	19 562	2 727	10.3%	2 501	9.4%	4 860	24.8%	10 087	51.6%	70	33.7%	6 842.7%
Capital Expenditure Functional	43 779	40 065	3 978	9.1%	13 368	30.5%	7 277	18.2%	24 623	61.5%	6 008	48.1%	21.1%
Municipal governance and administration	2 385	2 074	25	1.0%	537	22.5%	673	32.4%	1 235	59.5%	70	48.6%	861.4%
Executive and Council	1 050	1 371	-	-	85	8.1%	673	49.1%	758	55.3%	-	93.6%	(100.0%)
Finance and administration	1 335	703	25	1.8%	452	33.9%	-	-	476	67.8%	70	17.1%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 146	4 429	-	-	2 231	18.4%	397	9.0%	2 628	59.3%	632	58.9%	(37.1%)
Community and Social Services	1 940	1 401	-	-	60	3.1%	-	-	60	4.3%	632	59.0%	(100.0%)
Sport And Recreation	7 156	3 028	-	-	2 171	30.3%	397	13.1%	2 568	84.8%	-	65.5%	(100.0%)
Public Safety	3 050	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 628	23 948	3 954	17.5%	8 293	36.6%	6 206	25.9%	18 453	77.1%	3 952	45.4%	57.0%
Planning and Development	115	741	-	-	56	48.7%	-	-	56	7.6%	142	27.0%	(100.0%)
Road Transport	22 513	23 207	3 954	17.6%	8 237	36.6%	6 206	26.7%	18 397	79.3%	3 810	45.8%	62.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 620	9 614	-	-	2 307	34.9%	-	-	2 307	24.0%	1 354	52.5%	(100.0%)
Energy sources	270	4 262	-	-	2 307	854.6%	-	-	2 307	54.1%	1 354	52.5%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	6 350	5 352	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	584 065	453 588	132 509	22.7%	130 279	22.3%	102 570	22.6%	365 358	80.5%	113 170	72.3%	(9.4%)
Property rates	167 492	94 868	21 060	12.6%	20 651	12.3%	19 284	20.3%	60 995	64.3%	24 351	86.7%	(20.8%)

Service charges	286 946	218 074	51 541	18.0%	50 634	17.6%	49 648	22.8%	151 823	69.6%	45 376	59.5%	9.4%
Other revenue	16 361	21 701	14 105	86.2%	5 921	36.2%	1 687	7.8%	21 714	100.1%	(460)	57.3%	(466.6%)
Transfers and Subsidies - Operational	87 398	87 132	34 803	39.8%	37 550	43.0%	24 987	28.7%	97 340	111.7%	24 799	85.6%	8%
Transfers and Subsidies - Capital	21 129	22 050	10 315	48.8%	14 787	70.0%	6 008	27.2%	31 110	141.1%	18 725	104.9%	(67.9%)
Interest	4 738	9 763	685	14.5%	737	15.5%	954	9.8%	2 376	24.3%	379	7.0%	151.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(451 995)	(454 786)	(46 219)	10.2%	(56 285)	12.5%	(45 002)	9.9%	(147 506)	32.4%	(35 938)	30.5%	25.2%
Suppliers and employees	(451 995)	(454 786)	(46 219)	10.2%	(56 285)	12.5%	(45 002)	9.9%	(147 506)	32.4%	(35 938)	30.5%	25.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	132 070	(1 198)	86 290	65.3%	73 994	56.0%	57 568	(4 806.6%)	217 852	(18 189.5%)	77 233	655.0%	(25.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 779)	(40 065)	(5 297)	12.1%	(14 188)	32.4%	(9 312)	23.2%	(28 797)	71.9%	(6 735)	54.8%	38.3%
Capital assets	(43 779)	(40 065)	(5 297)	12.1%	(14 188)	32.4%	(9 312)	23.2%	(28 797)	71.9%	(6 735)	54.8%	38.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(43 779)	(40 065)	(5 297)	12.1%	(14 188)	32.4%	(9 312)	23.2%	(28 797)	71.9%	(6 735)	54.0%	38.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	88 291	(41 263)	80 993	91.7%	59 806	67.7%	48 256	(116.9%)	189 054	(458.2%)	70 498	(3 339.7%)	(31.6%)
Cash/cash equivalents at the year begin:	699	699	35 389	5 060.8%	108 173	15 469.6%	167 979	24 022.3%	35 389	5 060.8%	159 574	117.8%	5.3%
Cash/cash equivalents at the year end:	88 990	(40 563)	108 173	121.6%	167 979	188.8%	213 723	(526.9%)	213 723	(526.9%)	220 003	1 397.4%	(2.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 994	56.5%	3 791	11.9%	697	2.8%	9 173	28.8%	31 655	10.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 657	5.2%	6 609	3.6%	5 670	3.2%	162 630	88.0%	164 766	62.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 385	4.2%	1 679	3.0%	1 475	2.6%	50 922	90.2%	56 461	19.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	473	4.2%	487	4.4%	462	4.1%	9 711	87.2%	11 132	3.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51	4%	81	7%	25	2%	11 922	98.7%	12 079	4.1%	-	-	-	-
Total By Income Source	30 559	10.3%	12 647	4.3%	8 729	2.9%	244 358	82.5%	296 293	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 122	10.3%	3 183	7.9%	2 281	5.7%	30 517	76.1%	40 102	13.5%	-	-	-	-
Commercial	19 088	26.2%	4 320	5.9%	1 996	2.7%	47 344	65.1%	72 748	24.6%	-	-	-	-
Households	7 349	4.0%	5 145	2.8%	4 453	2.4%	166 497	90.8%	183 444	61.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 559	10.3%	12 647	4.3%	8 729	2.9%	244 358	82.5%	296 293	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 114	4.5%	18 902	4.7%	19 340	4.8%	347 369	86.0%	403 725	89.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	26	100.0%	-	-	-	-	-	-	26	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 204	4.5%	1 161	2.3%	1 099	2.2%	45 024	91.0%	49 487	10.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	20 345	4.5%	20 063	4.4%	20 439	4.5%	392 392	86.6%	453 238	100.0%

Contact Details

Municipal Manager	Mr Thandolwethu Manda	034 212 2121
Chief Financial Officer	Mr Blessing Ndlovu	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	358 533	355 107	103 129	28.8%	94 226	26.3%	78 751	22.2%	276 107	77.8%	76 742	93.8%	2.6%
Exchange Revenue													
Service charges - Electricity	37 183	38 837	6 742	18.1%	8 526	22.9%	8 838	22.8%	24 106	62.1%	8 257	77.1%	7.0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 377	2 470	396	16.7%	650	27.4%	651	26.4%	1 698	68.7%	510	77.8%	27.8%
Sale of Goods and Rendering of Services	236	241	39	16.5%	91	38.5%	108	45.0%	238	98.6%	570	248.4%	(81.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	0	0	-	-	-	-	-	-	-	-	-	159 475.0%	-
Interest earned from Receivables	1 171	469	134	11.4%	197	16.8%	186	39.6%	517	110.3%	204	84.1%	(9.0%)
Interest earned from Current and Non Current Assets	8 150	6 720	920	11.3%	758	9.3%	1 585	23.6%	3 263	48.6%	872	44.2%	81.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 043	995	147	14.0%	606	58.1%	221	22.2%	973	97.9%	201	69.0%	9.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 125	25 689	723	2.9%	240	1.0%	124	.5%	1 086	4.2%	(1 246)	19.0%	(109.9%)
Non-Exchange Revenue													
Property rates	62 160	57 645	12 776	20.6%	18 173	29.2%	18 483	32.1%	49 431	85.8%	15 673	100.1%	17.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 463	1 734	94	2.1%	218	4.9%	210	12.1%	523	30.2%	214	123.8%	(1.8%)
Licences or permits	1 088	775	148	13.6%	239	22.0%	279	36.0%	666	86.0%	235	64.9%	18.6%
Transfer and subsidies - Operational	215 536	215 423	80 343	37.3%	63 464	29.4%	46 876	21.8%	190 683	88.5%	48 738	96.2%	(3.8%)
Interest Receivables	0	4 110	667	5 560 775.0%	1 064	8 866 716.7%	1 191	29.0%	2 923	71.1%	1 006	206.3%	18.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	0	0	-	-	-	-	-	-	-	-	1 510	967 948.7%	(100.0%)
Other Gains	0	0	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	333 063	337 749	41 908	12.6%	66 840	20.1%	58 622	17.4%	167 370	49.6%	72 030	64.3%	(18.6%)
Employee related costs	124 644	121 754	9 743	7.8%	18 532	14.9%	20 116	16.5%	48 391	39.7%	17 912	61.9%	12.3%
Remuneration of councillors	15 974	15 402	1 208	7.6%	2 755	17.2%	2 469	16.0%	6 432	41.8%	3 682	71.1%	(32.9%)
Bulk purchases - electricity	40 870	40 870	12 406	30.4%	7 474	18.3%	13 261	32.4%	33 141	81.1%	10 492	72.1%	26.4%
Inventory consumed	2 046	2 201	1 947	95.2%	1 868	91.3%	(3 602)	(163.6%)	214	9.7%	814	88.3%	(542.7%)
Debt impairment	-	17 415	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	37 000	37 000	-	-	-	-	-	-	-	-	21 654	60.1%	(100.0%)
Interest,Dividends and Rent on Land	0	300	-	-	-	-	-	-	-	-	-	-	-
Contracted services	51 147	51 219	8 267	16.2%	17 973	35.1%	12 923	25.2%	39 164	76.5%	5 997	61.5%	115.5%
Transfers and subsidies	5 454	5 454	290	5.3%	998	18.3%	867	15.9%	2 155	39.5%	3 116	149.7%	(72.2%)
Irrecoverable debts written off	15 000	5 241	7	-	4	-	0	-	10	.2%	49	4.9%	(99.6%)
Operational Cost and Other Cost	40 928	40 893	8 039	19.6%	17 237	42.1%	12 587	30.8%	37 863	92.6%	7 983	79.5%	57.7%
Disposal of Fixed and Intangible Assets	0	0	-	-	-	-	-	-	-	-	330	250 000.0%	(100.0%)
Other Losses	0	0	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	25 470	17 358	61 221		27 386		20 129		108 736		4 712		
Transfers and subsidies - capital (monetary allocations)	37 961	60 961	5 809	15.3%	4 174	11.0%	-	-	9 983	16.4%	6 672	51.0%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 431	78 319	67 031		31 560		20 129		118 719		11 384		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 431	78 319	67 031		31 560		20 129		118 719		11 384		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 431	78 319	67 031		31 560		20 129		118 719		11 384		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 431	78 319	67 031		31 560		20 129		118 719		11 384		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		55 592	92 549	12 479	22.4%	24 160	43.5%	(5 533)	(6.0%)	31 106	33.6%	(30 629)	13.5%	(81.9%)
National Government		32 250	53 010	8 668	26.9%	7 365	22.8%	(25 923)	(48.9%)	(9 890)	(18.7%)	1 673	49.0%	(1 649.5%)
Provincial Government		0	0	-	-	-	-	-	-	-	-	131	42.3%	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		32 250	53 010	8 668	26.9%	7 365	22.8%	(25 923)	(48.9%)	(9 890)	(18.7%)	1 804	48.2%	(1 537.3%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		23 342	39 540	3 811	16.3%	16 795	72.0%	20 389	51.6%	40 995	103.7%	(32 432)	(28.0%)	(162.9%)
Capital Expenditure Functional		55 592	92 549	12 479	22.4%	24 160	43.5%	(5 533)	(6.0%)	31 106	33.6%	(30 629)	13.5%	(81.9%)
Municipal governance and administration		0	0	-	-	-	-	630	276 325.9%	630	276 325.9%	565	51.4%	11.5%
Executive and Council		0	0	-	-	-	-	-	-	-	-	708	101.2%	(100.0%)
Finance and administration		0	0	-	-	-	-	630	328 137.0%	630	328 137.0%	(144)	29.2%	(539.0%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		26 372	22 135	625	2.4%	2 334	8.9%	3 350	15.1%	6 309	28.5%	(23 467)	2.7%	(114.3%)
Community and Social Services		23 407	19 170	625	2.7%	2 200	9.4%	1 413	7.4%	4 237	22.1%	(25 896)	(9.5%)	(105.5%)
Sport And Recreation		2 965	2 965	-	-	134	4.5%	1 937	65.3%	2 071	69.9%	2 415	63.9%	(19.8%)
Public Safety		0	0	-	-	-	-	-	-	-	-	14	1.4%	(100.0%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		28 805	70 000	11 854	41.2%	21 826	75.8%	(9 526)	(13.6%)	24 154	34.5%	(8 905)	8.1%	7.0%
Planning and Development		348	348	-	-	-	-	6 332	1 820.3%	6 332	1 820.3%	(9 012)	(184.3%)	(170.3%)
Road Transport		28 457	69 652	11 854	41.7%	21 826	76.7%	(15 857)	(22.8%)	17 823	25.6%	107	58.7%	(14 939.4%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		414	414	-	-	-	-	13	3.0%	13	3.0%	1 179	98.7%	(98.9%)
Energy sources		0	0	-	-	-	-	13	13 020.8%	13	13 020.8%	1 179	48.7%	(98.9%)
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		414	414	-	-	-	-	-	-	-	-	-	878.1%	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		404 891	433 148	144 134	35.6%	111 176	27.5%	112 646	26.0%	367 956	84.9%	83 960	102.1%	34.2%
Property rates		35 404	49 987	-	-	-	-	-	-	-	-	51 018	324.2%	(100.0%)

Service charges	33 949	42 292	-	-	-	-	-	-	-	6 952	76.4%	(100.0%)	
Other revenue	31 683	61 343	-	-	-	-	-	-	-	19 055	1 656.9%	(100.0%)	
Transfers and Subsidies - Operational	221 926	215 423	143 808	64.8%	110 844	49.9%	111 335	51.7%	365 988	169.9%	(154 369)	(148.5%)	(172.1%)
Transfers and Subsidies - Capital	75 066	60 961	-	-	-	-	-	-	-	-	160 424	877.6%	(100.0%)
Interest	6 862	3 142	326	4.7%	331	4.8%	1 310	41.7%	1 968	62.6%	880	49.0%	48.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(297 701)	(358 203)	(75 317)	25.3%	(104 833)	35.2%	(101 379)	28.3%	(281 529)	78.6%	(72 777)	104.2%	39.3%
Suppliers and employees	(297 701)	(358 203)	(75 317)	25.3%	(104 833)	35.2%	(101 379)	28.3%	(281 529)	78.6%	(72 777)	104.2%	39.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	107 190	74 946	68 818	64.2%	6 342	5.9%	11 267	15.0%	86 427	115.3%	11 183	89.3%	.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	12 080	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	12 080	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(101 890)	(106 812)	-	-	-	-	-	-	-	-	(1 970)	2.8%	(100.0%)
Capital assets	(101 890)	(106 812)	-	-	-	-	-	-	-	-	(1 970)	2.8%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(101 890)	(106 812)	-	-	-	-	-	-	-	-	10 111	(10.5%)	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 300	(31 866)	68 818	1 298.4%	6 342	119.7%	11 267	(35.4%)	86 427	(271.2%)	21 293	(118.5%)	(47.1%)
Cash/cash equivalents at the year begin:	71 395	74 230	-	-	68 818	96.4%	75 160	101.3%	-	-	122 999	-	(38.9%)
Cash/cash equivalents at the year end:	76 695	42 364	68 818	89.7%	75 160	98.0%	86 427	204.0%	86 427	204.0%	144 292	207.5%	(40.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 263	52.1%	196	4.5%	151	3.5%	1 735	39.9%	4 346	20.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	406	5.7%	129	1.8%	118	1.7%	6 477	90.8%	7 130	34.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	168	7.1%	72	3.0%	89	3.7%	2 052	86.2%	2 381	11.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	154	2.2%	51	.7%	52	.7%	6 656	96.3%	6 913	33.3%	-	-	-	-
Total By Income Source	2 991	14.4%	447	2.2%	410	2.0%	16 921	81.5%	20 770	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	698	12.0%	127	2.2%	114	2.0%	4 881	83.9%	5 819	28.0%	-	-	-	-
Commercial	1 621	46.4%	153	4.4%	143	4.1%	1 574	45.1%	3 492	16.8%	-	-	-	-
Households	497	13.1%	111	2.9%	83	2.2%	3 097	81.6%	3 787	18.2%	-	-	-	-
Other	175	2.3%	57	.7%	71	.9%	7 368	96.0%	7 672	36.9%	-	-	-	-
Total By Customer Group	2 991	14.4%	447	2.2%	410	2.0%	16 921	81.5%	20 770	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 612	97.9%	5	.3%	-	-	30	1.8%	1 647	92.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	127	96.2%	-	-	-	-	5	3.8%	132	7.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 739	97.8%	5	.3%	-	-	35	2.0%	1 779	100.0%

Contact Details

Municipal Manager	Mr Mpumelelo Jiyane	034 271 6112
Chief Financial Officer	Mr Bafana Hendry Bhengu	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	296 818	318 783	96 507	32.5%	85 645	28.9%	65 754	20.6%	247 905	77.8%	77 131	78.6%	(14.8%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	600	284	47.3%	412	68.7%	413	68.8%	1 109	184.9%	335	125.3%	23.2%
Sale of Goods and Rendering of Services	416	416	77	18.4%	49	11.8%	33	8.0%	159	38.2%	23	32.4%	45.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 000	12 000	2 184	18.2%	3 546	29.5%	2 983	24.9%	8 712	72.6%	15 827	145.8%	(81.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	880	880	121	13.8%	105	11.9%	240	27.3%	467	53.0%	140	60.9%	72.0%
Licences or permits	200	200	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	200	21 200	0	.1%	-	-	-	-	0	-	-	2%	-
Non-Exchange Revenue													
Property rates	33 000	33 000	8 648	26.2%	8 652	26.2%	8 657	26.2%	25 957	78.7%	3 439	30.9%	151.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	300	300	231	77.0%	102	33.8%	203	67.8%	536	178.6%	141	83.9%	44.4%
Licences or permits	250	250	1	.3%	1	.5%	4	1.7%	6	2.5%	16	.3%	(73.5%)
Transfer and subsidies - Operational	248 972	249 937	84 961	34.1%	72 778	29.2%	53 221	21.3%	210 959	84.4%	57 211	89.6%	(7.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	335 857	408 281	59 260	17.6%	70 592	21.0%	63 842	15.6%	193 694	47.4%	53 388	50.8%	19.6%
Employee related costs	119 350	108 787	25 495	21.4%	30 369	25.4%	27 583	25.4%	83 447	76.7%	28 795	86.0%	(4.2%)
Remuneration of councillors	19 729	19 121	4 295	21.8%	4 817	24.4%	4 390	23.0%	13 502	70.6%	-	15.0%	(100.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 799	1 929	40	2.2%	180	10.0%	517	26.8%	736	38.2%	180	5.0%	187.5%
Debt impairment	-	17 226	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	50 000	52 473	3	-	3	-	3	-	8	-	-	-	(100.0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	86 225	74 906	12 981	15.1%	24 780	28.7%	23 039	30.8%	60 800	81.2%	16 913	52.4%	36.2%
Transfers and subsidies	-	12	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	21 036	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	58 754	50 791	16 446	28.0%	10 444	17.8%	8 310	16.4%	35 199	69.3%	7 501	52.6%	10.8%
Disposal of Fixed and Intangible Assets	-	62 000	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 039)	(89 498)	37 247		15 052		1 912		54 212		23 744		
Transfers and subsidies - capital (monetary allocations)	62 579	70 557	15 236	24.3%	17 408	27.8%	10 758	15.2%	43 403	61.5%	5 831	85.5%	84.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 540	(18 941)	52 483		32 461		12 670		97 614		29 575		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 540	(18 941)	52 483		32 461		12 670		97 614		29 575		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 540	(18 941)	52 483		32 461		12 670		97 614		29 575		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 540	(18 941)	52 483		32 461		12 670		97 614		29 575		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		79 184	89 749	14 150	17.9%	19 367	24.5%	18 017	20.1%	51 534	57.4%	5 647	57.3%	219.1%
National Government		64 732	70 791	13 249	20.5%	15 192	23.5%	9 580	13.5%	38 021	53.7%	5 060	61.7%	89.3%
Provincial Government		-	476	-	-	-	-	-	-	-	-	12	93.7%	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		64 732	71 267	13 249	20.5%	15 192	23.5%	9 580	13.4%	38 021	53.4%	5 072	62.7%	88.9%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		14 452	18 482	901	6.2%	4 175	28.9%	8 436	45.6%	13 512	73.1%	575	31.0%	1 367.4%
Capital Expenditure Functional		82 352	90 089	15 104	18.3%	19 388	23.5%	17 093	19.0%	51 584	57.3%	5 784	56.8%	195.5%
Municipal governance and administration		790	4 659	700	88.6%	282	35.7%	340	7.3%	1 322	28.4%	66	38.7%	411.7%
Executive and Council		120	830	700	583.3%	40	32.9%	-	-	740	89.1%	-	-	-
Finance and administration		665	3 824	-	-	243	36.5%	340	8.9%	582	15.2%	66	39.0%	411.7%
Internal audit		5	5	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		9 461	13 606	3 248	34.3%	3 820	40.4%	2 329	17.1%	9 397	69.1%	138	33.7%	1 586.5%
Community and Social Services		338	981	-	-	31	9.3%	180	18.4%	211	21.5%	-	6.9%	(100.0%)
Sport And Recreation		8 053	11 955	3 218	40.0%	3 710	46.1%	2 149	18.0%	9 078	75.9%	-	-	(100.0%)
Public Safety		1 070	670	30	2.8%	78	7.3%	-	-	108	16.1%	138	55.9%	(100.0%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		69 358	67 874	11 156	16.1%	11 938	17.2%	14 424	21.3%	37 518	55.3%	5 580	59.7%	158.5%
Planning and Development		23 038	15 601	1 984	8.6%	866	3.8%	9 246	59.3%	12 096	77.5%	508	17.3%	1 719.9%
Road Transport		46 320	52 272	9 171	19.8%	11 072	23.9%	5 178	9.9%	25 421	48.6%	5 072	62.0%	2.1%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		2 743	3 950	-	-	3 348	122.1%	-	-	3 348	84.8%	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		2 743	3 950	-	-	3 348	122.1%	-	-	3 348	84.8%	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	391 381	421 292	156 496	40.0%	102 920	26.3%	93 370	22.2%	352 787	83.7%	68 986	83.5%	35.3%
Property rates	49 200	23 000	4 838	9.8%	2 533	5.1%	5 337	23.2%	12 708	55.3%	436	5.1%	1 124.1%

Service charges	1 128	1 128	63	5.6%	306	27.1%	346	30.7%	715	63.4%	156	58.0%	122.1%
Other revenue	18 226	64 416	7 332	40.2%	2 723	14.9%	6 994	10.9%	17 049	26.5%	1 736	42.5%	302.9%
Transfers and Subsidies - Operational	248 248	249 213	105 283	42.4%	79 854	32.2%	64 516	25.9%	249 653	100.2%	59 027	95.4%	9.3%
Transfers and Subsidies - Capital	62 579	71 534	37 008	59.1%	14 000	22.4%	13 791	19.3%	64 799	90.6%	4 812	75.1%	186.6%
Interest	12 000	12 000	1 972	16.4%	3 504	29.2%	2 386	19.9%	7 862	65.5%	2 819	68.5%	(15.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(584 571)	(256 503)	(20 912)	3.6%	(25 327)	4.3%	(27 766)	10.8%	(74 006)	28.9%	(18 163)	12.6%	52.9%
Suppliers and employees	(583 836)	(255 768)	(20 912)	3.6%	(25 327)	4.3%	(27 766)	10.9%	(74 006)	28.9%	(18 163)	12.6%	52.9%
Finance charges	(735)	(735)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(193 190)	164 789	135 583	(70.2%)	77 593	(40.2%)	65 604	39.8%	278 780	169.2%	50 824	379.0%	29.1%
Cash Flow from Investing Activities													
Receipts	-	-	7	-	(386)	-	(10 300)	-	(10 679)	-	(10 196)	-	1.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	7	-	(386)	(10 300)	(10 679)	(10 679)	(10 196)	-	-	-	1.0%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 017)	(76 619)	(16 167)	17.8%	(20 813)	22.9%	(20 091)	26.2%	(57 071)	74.5%	(6 603)	83.0%	204.3%
Capital assets	(91 017)	(76 619)	(16 167)	17.8%	(20 813)	22.9%	(20 091)	26.2%	(57 071)	74.5%	(6 603)	83.0%	204.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(91 017)	(76 619)	(16 160)	17.8%	(21 199)	23.3%	(30 391)	39.7%	(67 750)	88.4%	(16 799)	118.2%	80.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(284 207)	88 170	119 423	(42.0%)	56 394	(19.8%)	35 213	39.9%	211 030	239.3%	34 025	1 333.4%	3.5%
Cash/cash equivalents at the year begin:	159 683	85 177	83 837	52.5%	185 717	116.3%	242 111	284.2%	83 837	98.4%	175 191	-	38.2%
Cash/cash equivalents at the year end:	(124 524)	173 347	185 717	(149.1%)	242 111	(194.4%)	277 324	160.0%	277 324	160.0%	209 216	236.5%	32.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 368	5.5%	2 349	5.5%	2 164	5.0%	36 040	84.0%	42 921	96.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	120	6.8%	99	5.6%	60	3.4%	1 483	84.2%	1 763	3.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 489	5.6%	2 448	5.5%	2 224	5.0%	37 524	84.0%	44 684	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 927	6.1%	1 864	5.9%	1 786	5.7%	25 892	82.3%	31 468	70.4%	-	-	-	-
Commercial	545	4.3%	568	4.5%	422	3.3%	11 170	87.9%	12 705	28.4%	-	-	-	-
Households	16	3.2%	16	3.2%	16	3.2%	462	90.5%	511	1.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 489	5.6%	2 448	5.5%	2 224	5.0%	37 524	84.0%	44 684	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Senzo Lieughtenent Sokhela	033 493 8018
Chief Financial Officer	Mr Nhlikanipho Goodman Mvelase	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	441 892	433 140	128 248	29.0%	121 612	27.5%	92 975	21.5%	342 835	79.2%	93 910	75.4%	(1.0%)
Exchange Revenue													
Service charges - Electricity	123 684	123 684	30 202	24.4%	38 256	30.9%	24 620	19.9%	93 078	75.3%	26 476	67.2%	(7.0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 472	13 240	3 948	27.3%	3 945	27.3%	1 664	12.6%	9 556	72.2%	3 755	81.1%	(55.7%)
Sale of Goods and Rendering of Services	32 001	31 886	404	1.3%	174	5%	123	4%	702	2.2%	129	6.8%	(4.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1 109	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 330	2 519	813	15.3%	338	6.3%	441	17.5%	1 593	63.2%	1 060	70.8%	(58.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	527	507	93	17.7%	92	17.4%	98	19.4%	283	55.8%	94	67.4%	4.9%
Licences or permits	3 495	3 435	732	21.0%	725	20.8%	1 139	33.2%	2 597	75.6%	819	65.9%	39.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	947	265	66	6.9%	67	7.0%	120	45.5%	253	95.5%	124	28.9%	(2.6%)
Non-Exchange Revenue													
Property rates	61 771	58 169	13 426	21.7%	13 458	21.8%	15 709	27.0%	42 593	73.2%	12 326	67.5%	27.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	121	148	65	54.1%	9	7.2%	46	31.3%	120	81.2%	1	1.8%	8 653.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	194 833	196 413	78 220	40.1%	64 533	33.1%	49 001	24.9%	191 754	97.6%	49 127	98.7%	(3.3%)
Interest Receivables	4 711	1 763	(4)	(.1%)	(2)	-	-	-	(6)	(.3%)	(0)	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	283	-	17	-	12	-	312	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	451 362	477 643	124 371	27.6%	107 721	23.9%	71 427	15.0%	303 519	63.5%	107 621	66.9%	(33.6%)
Employee related costs	158 361	173 801	39 396	24.9%	48 129	30.4%	40 616	23.4%	128 140	73.7%	36 159	73.9%	12.3%
Remuneration of councillors	12 889	12 889	2 910	22.6%	2 849	22.1%	2 911	22.6%	8 670	67.3%	2 893	76.6%	6%
Bulk purchases - electricity	93 940	111 050	27 126	28.9%	24 196	25.8%	21 902	19.7%	73 224	65.9%	19 001	74.8%	15.3%
Inventory consumed	8 422	5 312	1 773	21.1%	411	4.9%	1 871	35.2%	4 055	76.3%	1 837	40.6%	1.8%
Debt impairment	17 968	13 403	21 234	118.2%	-	-	(14 973)	(111.7%)	6 261	46.7%	(2 388)	(3.4%)	527.0%
Depreciation, Amortisation and Impairment	30 543	36 349	9 493	31.1%	9 298	30.4%	8 959	24.6%	27 749	76.3%	8 318	56.5%	7.7%
Interest/Dividends and Rent on Land	2 789	6 030	81	2.9%	477	17.1%	174	2.9%	732	12.1%	0	0%	756 478.3%
Contracted services	80 813	77 826	10 263	12.7%	7 751	9.6%	6 703	8.6%	24 716	31.8%	27 249	63.0%	(75.4%)
Transfers and subsidies	2 100	2 456	1 131	53.9%	1	0.1%	325	13.2%	1 458	59.4%	319	75.1%	1.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	43 537	38 527	10 965	25.2%	14 610	33.6%	2 921	7.6%	28 496	74.0%	14 233	81.7%	(79.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	18	-	18	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 470)	(44 504)	3 877		13 891		21 548		39 316		(13 711)		
Transfers and subsidies - capital (monetary allocations)	36 217	56 217	15 233	42.1%	10 237	28.3%	4 941	8.8%	30 411	54.1%	8 802	77.4%	(43.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 747	11 713	19 110		24 128		26 489		69 727		(4 909)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	26 747	11 713	19 110		24 128		26 489		69 727		(4 909)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 747	11 713	19 110		24 128		26 489		69 727		(4 909)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 747	11 713	19 110		24 128		26 489		69 727		(4 909)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	64 618	54 108	14 810	22.9%	16 875	26.1%	4 461	8.2%	36 146	66.8%	4 516	61.9%	(1.2%)
National Government	29 927	29 918	14 740	49.3%	16 754	56.0%	3 073	10.3%	34 567	115.5%	3 177	70.0%	(3.2%)
Provincial Government	-	17 391	-	-	121	-	1 361	7.8%	1 482	8.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Department of Transport)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 927	47 310	14 740	49.3%	16 875	56.4%	4 434	9.4%	36 049	76.2%	3 177	70.0%	39.6%
Borrowing	25 000	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 691	6 799	70	7%	-	-	27	4%	97	1.4%	1 339	32.1%	(98.0%)
Capital Expenditure Functional	64 618	54 108	14 810	22.9%	16 875	26.1%	4 461	8.2%	36 146	66.8%	4 516	61.9%	(1.2%)
Municipal governance and administration	32 121	938	70	2%	-	-	-	-	70	7.5%	43	15.4%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	14	6.0%	(100.0%)
Finance and administration	32 121	938	70	2%	-	-	-	-	70	7.5%	29	16.8%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 050	29 146	6 050	60.2%	4 907	48.8%	3 781	13.0%	14 738	50.6%	3 177	62.0%	19.0%
Community and Social Services	-	300	3 662	-	2 314	-	(5 976)	(1 992.0%)	-	-	3 177	52.2%	(288.1%)
Sport And Recreation	9 300	11 413	2 387	25.7%	2 472	26.6%	8 396	73.6%	13 256	116.1%	-	-	(100.0%)
Public Safety	750	17 433	-	-	121	16.2%	1 361	7.8%	1 482	8.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 447	22 525	8 690	38.7%	11 968	53.3%	680	3.0%	21 338	94.7%	1 112	83.7%	(38.9%)
Planning and Development	1 820	220	-	-	-	-	27	12.3%	27	12.3%	1 112	173.4%	(97.6%)
Road Transport	20 627	22 305	8 690	42.1%	11 968	58.0%	653	2.9%	21 311	95.5%	-	80.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	1 500	-	-	-	-	-	-	-	-	184	61.7%	(100.0%)
Energy sources	-	1 500	-	-	-	-	-	-	-	-	-	98.6%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	184	50.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	486 472	505 125	300 425	61.8%	341 417	70.2%	301 332	59.7%	943 173	186.7%	246 311	127.1%	22.3%
Property rates	59 300	55 842	2 767	4.7%	2 394	4.0%	5 519	9.9%	10 680	19.1%	3 434	21.4%	60.7%

Service charges	148 623	153 463	8 889	6.0%	8 593	5.8%	10 183	6.6%	27 665	18.0%	15 265	23.3%	(33.3%)
Other revenue	42 169	41 138	15 962	37.9%	56 395	133.7%	16 735	40.7%	89 092	216.6%	1 738	38.9%	862.9%
Transfers and Subsidies - Operational	194 833	195 946	311 936	160.1%	262 450	134.7%	235 237	120.1%	809 623	413.2%	199 311	346.9%	18.0%
Transfers and Subsidies - Capital	36 217	56 217	(39 939)	(110.3%)	11 248	31.1%	33 217	59.1%	4 526	8.1%	25 503	(173.7%)	30.2%
Interest	5 330	2 519	810	15.2%	337	6.3%	441	17.5%	1 587	63.0%	1 060	140.0%	(58.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(427 603)	(461 243)	(115 799)	27.1%	(73 779)	17.3%	(50 363)	10.9%	(239 940)	52.0%	(71 010)	58.9%	(29.1%)
Suppliers and employees	(424 814)	(455 213)	(115 799)	27.3%	(73 779)	17.4%	(50 363)	11.1%	(239 940)	52.7%	(71 010)	58.9%	(29.1%)
Finance charges	(2 789)	(6 030)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	58 870	43 882	184 626	313.6%	267 638	454.6%	250 969	571.9%	703 233	1 602.6%	175 301	526.3%	43.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(72 574)	(64 627)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(72 574)	(64 627)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(72 574)	(64 627)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 295	4 255	184 626	1 634.6%	267 638	2 369.5%	250 969	5 898.5%	703 233	16 528.0%	175 301	2 320.6%	43.2%
Cash/cash equivalents at the year begin:	36 664	36 664	16 986	46.3%	201 612	549.9%	469 250	1 279.9%	16 986	46.3%	250 713	109.7%	87.2%
Cash/cash equivalents at the year end:	47 959	40 918	201 612	420.4%	469 250	978.4%	720 219	1 760.1%	720 219	1 760.1%	456 102	855.9%	57.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 037	40.8%	2 456	12.5%	436	2.2%	8 750	44.5%	19 680	27.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 603	9.2%	3 060	7.8%	1 168	3.0%	31 470	80.1%	39 301	55.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	818	7.9%	750	7.2%	252	2.4%	8 579	82.5%	10 399	14.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	31.8%	5	9.2%	2	4.4%	31	54.6%	57	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 538)	(97.4%)	(2 183)	(138.3%)	(700)	(44.3%)	5 999	380.0%	1 579	2.2%	-	-	-	-
Total By Income Source	10 939	15.4%	4 089	5.8%	1 159	1.6%	54 829	77.2%	71 015	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 386	18.0%	(645)	(8.4%)	(440)	(5.7%)	7 408	96.1%	7 708	10.9%	-	-	-	-
Commercial	6 909	52.5%	1 599	12.2%	212	1.6%	4 434	33.7%	13 153	18.5%	-	-	-	-
Households	1 908	6.0%	2 261	7.1%	678	2.8%	26 667	84.1%	31 714	44.7%	-	-	-	-
Other	736	4.0%	875	4.7%	510	2.8%	16 320	88.5%	18 440	26.0%	-	-	-	-
Total By Customer Group	10 939	15.4%	4 089	5.8%	1 159	1.6%	54 829	77.2%	71 015	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10	100.0%	-	-	-	-	-	-	10	1.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	397	3 547.2%	-	-	-	-	(386)	(3 447.2%)	11	2.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	518	100.0%	518	96.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	407	75.5%	-	-	-	-	132	24.5%	539	100.0%

Contact Details

Municipal Manager	Ms Nxolo Ndaba	033 413 9101
Chief Financial Officer	Mr Mtsheni Nene	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part C: Cash Receipts and Payments													
	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	959 457	922 508	750 532	78.2%	502 768	52.4%	644 170	69.8%	1 897 470	205.7%	562 817	204.0%	14.5%

Service charges	69 883	32 909	5 418	7.8%	1 327	1.9%	3 659	11.1%	10 404	31.6%	(301)	(1.3%)	(1 313.8%)
Other revenue	803	828	248	30.8%	231	28.7%	-	-	478	57.7%	190	67.0%	(100.0%)
Transfers and Subsidies - Operational	562 271	562 271	679 465	120.8%	472 799	84.1%	640 511	113.9%	1 792 776	318.8%	546 826	293.4%	17.1%
Transfers and Subsidies - Capital	315 123	315 123	49 000	15.5%	12 738	4.0%	-	-	61 738	19.6%	-	49.4%	-
Interest	11 377	11 377	16 401	144.2%	15 672	137.8%	-	-	32 074	281.9%	16 103	439.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(499 114)	(623 181)	105 271	(21.1%)	(8 215)	1.6%	(78 030)	12.5%	19 026	(3.1%)	(10 480)	(14.2%)	644.6%
Suppliers and employees	(489 114)	(613 181)	105 271	(21.5%)	(8 215)	1.7%	(78 030)	12.7%	19 026	(3.1%)	(10 480)	(14.5%)	644.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	460 342	299 327	855 803	185.9%	494 553	107.4%	566 140	189.1%	1 916 496	640.3%	552 337	674.0%	2.5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(281 619)	(294 227)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(281 619)	(294 227)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(281 619)	(294 227)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	178 723	5 100	855 803	478.8%	494 553	276.7%	566 140	11 101.5%	1 916 496	37 580.7%	552 337	30 074.9%	2.5%
Cash/cash equivalents at the year begin:	23 701	10 176	-	-	855 803	3 610.8%	1 350 355	13 270.3%	-	-	1 300 982	1 486.0%	3.8%
Cash/cash equivalents at the year end:	202 424	15 275	855 803	422.8%	1 350 355	667.1%	1 916 496	12 546.2%	1 916 496	12 546.2%	1 853 318	17 967.1%	3.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 113	2.8%	20 074	5.0%	10 546	2.6%	358 245	89.6%	399 978	52.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 609	2.9%	4 660	5.2%	2 288	2.6%	80 136	89.3%	89 693	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	2.2%	69	4.3%	34	2.2%	1 449	91.3%	1 586	2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 851	1.2%	5 648	2.3%	4 915	2.0%	227 646	94.4%	241 061	31.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(630)	(1.9%)	(334)	(1.0%)	(1 193)	(3.7%)	34 673	106.6%	32 515	4.3%	-	-	-	-
Total By Income Source	15 976	2.1%	30 118	3.9%	16 591	2.2%	702 148	91.8%	764 833	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 746	4.2%	4 008	6.1%	2 730	4.1%	56 561	85.6%	66 045	8.6%	-	-	-	-
Commercial	1 677	2.2%	3 225	4.3%	1 919	2.5%	66 499	90.9%	75 321	9.8%	-	-	-	-
Households	10 679	1.6%	21 259	3.6%	11 139	1.9%	555 584	92.6%	598 661	78.3%	-	-	-	-
Other	874	3.5%	1 626	6.6%	802	3.2%	21 504	86.7%	24 806	3.2%	-	-	-	-
Total By Customer Group	15 976	2.1%	30 118	3.9%	16 591	2.2%	702 148	91.8%	764 833	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 382	41.8%	129	1.2%	-	-	5 971	57.0%	10 482	3.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	28 909	9.3%	6 714	2.2%	66	-	274 909	88.5%	310 599	96.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	33 291	10.4%	6 843	2.1%	66	-	280 880	87.5%	321 080	100.0%

Contact Details

Municipal Manager	Mr Mlungisi 'Vusumuzi Ntandzi	034 219 1512
Chief Financial Officer	Mr Sikhumbuzo Mbuyazi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 705 642	2 727 211	791 762	29.3%	731 880	27.1%	655 467	24.0%	2 179 109	79.9%	603 340	81.2%	8.6%
Exchange Revenue													
Service charges - Electricity	1 015 627	1 015 627	283 021	27.9%	241 247	23.8%	232 285	22.9%	756 552	74.5%	212 388	77.9%	9.4%
Service charges - Water	252 278	247 028	60 987	24.2%	62 626	24.8%	62 108	25.2%	185 781	75.2%	59 068	74.7%	5.2%
Service charges - Waste Water Management	164 016	162 966	37 708	23.0%	37 888	23.1%	37 841	23.3%	113 537	69.7%	35 420	68.2%	6.5%
Service charges - Waste Management	119 286	120 089	30 367	25.5%	30 381	25.5%	30 181	25.1%	90 929	75.7%	28 423	73.9%	6.2%
Sale of Goods and Rendering of Services	5 237	6 383	1 931	36.9%	1 947	37.2%	2 142	33.6%	6 020	94.3%	2 141	127.6%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 695	3 695	907	24.6%	853	23.1%	881	23.8%	2 642	71.5%	757	67.5%	16.4%
Interest earned from Current and Non Current Assets	5 927	7 927	2 019	34.1%	2 055	34.7%	4 447	56.1%	8 521	107.5%	1 606	69.1%	176.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 342	13 052	3 151	25.5%	3 375	27.3%	3 128	24.0%	9 654	74.0%	2 558	68.1%	22.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 436	1 941	689	48.0%	107	7.4%	286	14.8%	1 083	55.8%	172	40.8%	66.2%
Non-Exchange Revenue													
Property rates	455 840	455 840	115 945	25.4%	116 512	25.6%	116 898	25.6%	349 355	76.6%	107 430	76.9%	8.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 057	7 057	994	12.3%	1 919	23.8%	5 120	72.5%	8 032	113.8%	808	39.2%	533.6%
Licences or permits	38	38	15	40.1%	6	15.4%	11	28.0%	32	83.5%	34	124.7%	(68.5%)
Transfer and subsidies - Operational	652 424	663 723	250 421	38.4%	228 818	35.1%	156 114	23.5%	635 353	95.7%	150 789	95.6%	8.1%
Interest Receivables	3 336	3 336	1 294	38.8%	1 500	45.0%	1 486	44.6%	4 280	128.3%	1 376	124.2%	3.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	11 909	2 057	-	2 038	-	2 826	23.7%	6 920	58.1%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	6 102	6 599	256	4.2%	609	10.0%	(446)	(6.8%)	419	6.3%	149	.1%	(400.1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 849 756	2 904 908	658 817	23.1%	782 135	27.4%	752 366	25.9%	2 193 318	75.5%	622 931	73.8%	20.8%
Employee related costs	773 264	749 846	190 744	24.7%	196 022	25.3%	198 583	26.5%	585 349	78.1%	217 316	80.8%	(8.6%)
Remuneration of councillors	31 207	32 707	7 472	23.9%	15 277	49.0%	3 614	11.1%	26 363	80.6%	7 406	80.9%	(51.2%)
Bulk purchases - electricity	784 460	767 660	176 442	22.5%	184 121	23.5%	177 970	23.2%	538 533	70.2%	155 045	71.8%	14.8%
Inventory consumed	183 946	186 082	60 676	33.1%	62 165	33.8%	63 628	34.2%	186 670	100.3%	56 963	121.0%	13.5%
Debt impairment	212 471	219 871	-	-	-	-	-	-	-	-	22 704	12.9%	(100.0%)
Depreciation, Amortisation and Impairment	396 826	434 079	101 051	25.5%	111 230	28.0%	104 859	24.2%	317 141	73.1%	78 477	83.9%	33.6%
Interest,Dividends and Rent on Land	25 915	25 915	5 406	20.9%	5 406	20.9%	6 236	24.1%	17 047	65.8%	7 417	67.5%	(15.9%)
Contracted services	186 523	214 880	59 614	32.0%	134 017	71.9%	97 126	45.2%	290 758	135.3%	78 646	84.6%	23.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrecoverable debts written off	93 659	105 460	25 316	27.0%	27 415	29.3%	50 969	48.3%	103 699	98.3%	8 963	31.6%	468.7%
Operational Cost and Other Cost	161 485	168 317	31 897	19.8%	46 437	28.8%	49 372	29.3%	127 705	75.9%	(9 107)	71.2%	(642.1%)
Disposal of Fixed and Intangible Assets	0	2	-	-	-	-	-	49.3%	1	49.3%	-	-	(100.0%)
Other Losses	-	80	-	-	45	-	6	8.1%	51	64.3%	1	-	1 019.2%
Surplus/(Deficit)	(144 114)	(177 697)	132 945		(50 255)		(96 898)		(14 208)		(19 590)		
Transfers and subsidies - capital (monetary allocations)	232 168	242 595	24 983	10.8%	52 070	22.4%	23 305	9.6%	100 359	41.4%	29 144	58.5%	(20.0%)
Transfers and subsidies - capital (in-kind)	-	104	-	-	52	-	-	-	52	50.0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	88 054	65 002	157 929		1 867		(73 593)		86 202		9 554		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	88 054	65 002	157 929		1 867		(73 593)		86 202		9 554		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	88 054	65 002	157 929		1 867		(73 593)		86 202		9 554		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	88 054	65 002	157 929		1 867		(73 593)		86 202		9 554		

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		235 558	239 909	24 896	10.6%	48 054	20.4%	24 990	10.4%	97 940	40.8%	28 771	52.7%	(13.1%)
National Government		231 380	229 385	24 575	10.6%	46 372	20.0%	24 696	10.8%	95 643	41.7%	25 044	53.6%	(1.4%)
Provincial Government		788	1 668	186	23.6%	72	9.1%	78	4.7%	336	20.1%	1 279	102.9%	(93.9%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		232 168	231 054	24 761	10.7%	46 444	20.0%	24 775	10.7%	95 979	41.5%	26 323	54.2%	(5.9%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3 390	8 855	135	4.0%	1 610	47.5%	216	2.4%	1 961	22.1%	2 448	39.8%	(91.2%)
Capital Expenditure Functional		235 558	239 909	24 896	10.6%	48 054	20.4%	24 990	10.4%	97 940	40.8%	28 771	52.7%	(13.1%)
Municipal governance and administration		3 500	5 938	321	9.2%	922	26.3%	235	4.0%	1 478	24.9%	914	61.6%	(74.3%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		3 500	5 938	321	9.2%	922	26.3%	235	4.0%	1 478	24.9%	914	61.6%	(74.3%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		18 802	20 060	1 820	9.7%	3 237	17.2%	978	4.9%	6 036	30.1%	3 056	69.6%	(68.0%)
Community and Social Services		378	1 236	-	-	142	37.6%	59	4.8%	201	16.3%	562	93.5%	(89.4%)
Sport And Recreation		18 424	18 674	1 820	9.9%	3 095	16.8%	918	4.9%	5 834	31.2%	2 415	67.8%	(62.0%)
Public Safety		-	-	-	-	-	-	-	-	-	-	-	61.6%	-
Housing		-	150	-	-	-	-	-	-	-	-	79	69.5%	(100.0%)
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		73 444	96 854	10 895	14.8%	24 734	33.7%	4 692	4.8%	40 322	41.6%	9 197	54.1%	(49.0%)
Planning and Development		250	102	74	29.8%	28	11.2%	-	-	102	100.0%	(134)	(81.9%)	(100.0%)
Road Transport		73 194	96 752	10 821	14.8%	24 706	33.8%	4 692	4.9%	40 219	41.6%	9 332	54.3%	(49.7%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		139 812	117 058	11 859	8.5%	19 161	13.7%	19 085	16.3%	50 105	42.8%	16 343	49.9%	16.8%
Energy sources		41 300	43 897	-	-	8 745	21.2%	9 644	22.0%	18 390	41.9%	9 920	44.8%	(2.8%)
Water Management		65 790	72 927	11 859	18.0%	10 203	15.5%	9 441	12.9%	31 503	53.3%	5 698	52.3%	65.7%
Waste Water Management		32 722	180	-	-	180	5%	-	-	180	100.0%	226	100.0%	(100.0%)
Waste Management		53	-	-	-	33	-	-	-	33	61.3%	-	82.6%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-	(739)	11.1%	(100.0%)

Part 3: Cash Receipts and Payments

Part 5: Cash Receipts and Payments													
	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 805 732	2 853 570	1 489 490	53.1%	1 171 426	41.8%	1 113 773	39.0%	3 774 689	132.3%	881 162	152.5%	26.4%
Property rates	391 927	395 122	91 100	23.2%	93 161	23.8%	94 603	23.9%	278 863	70.6%	42 369	198.0%	123.3%

Service charges	1 304 866	1 352 175	343 820	26.3%	345 994	26.5%	330 450	24.4%	1 020 265	75.5%	310 090	120.1%	6.6%
Other revenue	229 420	223 355	611 132	266.4%	399 603	174.2%	393 621	176.2%	1 404 356	628.8%	332 246	2 033.6%	18.5%
Transfers and Subsidies - Operational	641 924	642 530	374 350	58.3%	255 559	39.8%	219 555	34.2%	849 464	132.2%	171 090	110.5%	28.3%
Transfers and Subsidies - Capital	231 668	232 460	65 876	28.4%	76 288	32.9%	74 453	32.0%	216 617	93.2%	24 534	114.1%	203.5%
Interest	5 927	7 926	3 211	54.2%	822	13.9%	1 091	13.8%	5 124	64.6%	834	57.9%	30.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 396 418)	(2 401 776)	(854 383)	35.7%	(779 384)	32.5%	(690 204)	28.7%	(2 323 971)	96.8%	(581 771)	105.7%	18.6%
Suppliers and employees	(2 370 504)	(2 375 862)	(843 173)	35.6%	(768 573)	32.4%	(690 204)	29.1%	(2 301 949)	96.9%	(581 771)	105.6%	18.6%
Finance charges	(25 915)	(25 915)	(11 211)	43.3%	(51 054)	41.7%	-	-	(22 522)	85.0%	-	110.7%	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	409 313	451 793	635 106	155.2%	392 042	95.8%	423 570	93.8%	1 450 718	321.1%	299 392	420.9%	41.5%
Cash Flow from Investing Activities													
Receipts	20 000	20 000	5 702	28.5%	712	3.6%	271	1.4%	6 686	33.4%	4	.1%	6 858.8%
Proceeds on disposal of PPE	20 000	20 000	5 702	28.5%	712	3.6%	271	1.4%	6 686	33.4%	4	.1%	6 858.8%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(235 558)	(239 909)	(40 026)	17.0%	(51 054)	21.7%	(14 874)	6.2%	(105 954)	44.2%	(28 849)	68.5%	(48.6%)
Capital assets	(235 558)	(239 909)	(40 026)	17.0%	(51 054)	21.7%	(14 874)	6.2%	(105 954)	44.2%	(28 849)	68.5%	(48.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(215 558)	(219 909)	(34 324)	15.9%	(50 342)	23.4%	(14 603)	6.6%	(99 269)	45.1%	(28 845)	78.4%	(49.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 903)	(36 903)	(10 383)	28.1%	(20 078)	54.4%	-	-	(30 461)	82.5%	-	86.6%	-
Repayment of borrowing	(36 903)	(36 903)	(10 383)	28.1%	(20 078)	54.4%	-	-	(30 461)	82.5%	-	86.6%	-
Net Cash from/(used) Financing Activities	(36 903)	(36 903)	(10 383)	28.1%	(20 078)	54.4%	-	-	(30 461)	82.5%	-	86.6%	-
Net Increase/(Decrease) in cash held	156 852	194 981	590 399	376.4%	321 623	205.0%	408 967	209.7%	1 320 989	677.5%	270 547	714.3%	51.2%
Cash/cash equivalents at the year begin:	224 440	85 472	84 522	37.7%	675 871	301.1%	997 494	1 167.0%	84 522	98.9%	1 170 131	112.6%	(14.8%)
Cash/cash equivalents at the year end:	381 292	280 452	675 871	177.3%	997 494	261.6%	1 406 460	501.5%	1 406 460	501.5%	1 440 677	641.9%	(2.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 860	3.1%	16 503	2.1%	11 692	1.5%	738 545	93.3%	791 600	32.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	49 861	59.1%	3 062	3.6%	2 140	2.5%	29 342	34.8%	64 406	3.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 205	8.5%	10 182	2.6%	12 472	3.2%	334 982	85.7%	380 841	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 451	2.0%	9 677	1.3%	8 956	1.2%	686 753	95.4%	719 819	29.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 412	2.9%	7 191	1.8%	6 706	1.7%	364 995	93.5%	390 306	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	555	5.8%	288	3.0%	260	2.7%	8 499	88.5%	9 603	4%	-	-	-	-
Interest on Arrear Debtor Accounts	876	2.6%	877	2.6%	801	2.4%	30 899	92.4%	33 451	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 496)	276.8%	396	(5.3%)	1 641	(22.2%)	11 056	(149.3%)	(7 403)	(.3%)	-	-	-	-
Total By Income Source	114 724	4.8%	48 177	2.0%	44 651	1.9%	2 205 072	91.4%	2 412 623	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(726)	(3.9%)	1 006	5.4%	2 015	10.9%	16 188	87.6%	18 462	8%	-	-	-	-
Commercial	46 536	25.4%	6 778	3.7%	8 244	4.5%	121 523	66.4%	183 061	7.6%	-	-	-	-
Households	68 918	3.1%	40 389	1.8%	34 367	1.6%	2 067 243	93.5%	2 210 936	91.6%	-	-	-	-
Other	(3)	(2.6%)	4	3.6%	-	-	118	95.5%	124	-	-	-	-	-
Total By Customer Group	114 724	4.8%	48 177	2.0%	44 651	1.9%	2 205 072	91.4%	2 412 623	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	67 541	10.0%	67 071	9.9%	540 335	80.1%	674 947	67.5%
Bulk Water	35 972	11.1%	20 834	6.4%	20 783	6.4%	245 851	76.0%	323 440	32.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	523	100.0%	-	-	-	-	-	-	523	.1%
Auditor-General	-	-	-	-	530	100.0%	-	-	530	.1%
Other	26	59.2%	-	-	-	-	18	40.8%	43	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	36 521	3.7%	88 375	8.8%	88 384	8.8%	786 204	78.7%	999 484	100.0%

Contact Details

Municipal Manager	Mr Zamokwakhe Wesley Moineka	034 328 7750
Chief Financial Officer	Mrs Pearl Hlengiwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	137 903	133 609	39 625	28.7%	36 276	26.3%	30 560	22.9%	106 461	79.7%	32 116	75.9%	(4.8%)
Exchange Revenue													
Service charges - Electricity	20 941	21 285	5 731	27.4%	5 082	24.3%	4 529	21.3%	15 342	72.1%	4 795	77.7%	(5.6%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 655	2 753	702	26.4%	673	25.3%	733	26.5%	2 108	76.3%	685	78.8%	7.0%
Sale of Goods and Rendering of Services	441	745	187	42.4%	125	28.4%	162	21.7%	474	63.6%	137	116.9%	18.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 165	2 165	261	12.0%	308	14.2%	348	16.1%	917	42.3%	343	58.7%	1.2%
Interest earned from Current and Non Current Assets	1 703	513	110	6.5%	133	7.8%	165	32.2%	408	79.5%	105	71.3%	57.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 515	1 517	379	25.0%	419	27.7%	378	24.9%	1 176	77.5%	367	100.6%	2.9%
Licences or permits	2 377	2 012	503	21.2%	467	19.7%	447	22.2%	1 417	70.4%	558	65.5%	(19.9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	147	15	-	-	2	1.0%	98	653.0%	99	663.1%	36	149.6%	175.8%
Non-Exchange Revenue													
Property rates	51 816	48 388	11 596	22.4%	11 431	22.1%	9 334	19.3%	32 361	66.9%	10 949	66.9%	(14.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	834	897	309	37.0%	103	12.4%	275	30.7%	687	76.6%	248	85.3%	11.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 502	46 502	17 614	37.9%	15 611	33.6%	11 804	25.4%	45 029	96.8%	11 956	83.1%	(1.3%)
Interest Receivables	6 806	6 806	2 234	32.8%	1 923	28.2%	2 286	33.6%	6 443	94.7%	1 936	83.5%	18.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	136 172	133 303	26 256	19.3%	36 700	27.0%	29 843	22.4%	92 799	69.6%	22 843	65.6%	30.6%
Employee related costs	58 249	57 969	14 001	24.0%	16 260	27.9%	13 346	23.0%	43 608	75.2%	12 008	72.5%	11.1%
Remuneration of councillors	4 817	4 817	1 180	24.5%	1 182	24.5%	1 206	25.0%	3 568	74.1%	1 182	74.5%	2.0%
Bulk purchases - electricity	25 907	25 907	5 965	23.0%	7 539	29.1%	3 460	13.4%	16 964	65.5%	3 030	61.9%	14.2%
Inventory consumed	4 802	4 386	-	-	11	2%	5	.1%	15	.4%	(687)	2.4%	(100.7%)
Debt impairment	4 574	4 574	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	9 233	6 459	-	-	3 229	35.0%	4 202	65.1%	7 431	115.1%	1 447	60.3%	190.3%
Interest,Dividends and Rent on Land	-	1 000	77	-	682	-	458	45.8%	1 217	121.7%	35	-	1 189.2%
Contracted services	16 246	15 022	2 911	17.9%	4 082	25.1%	3 508	23.4%	10 502	69.9%	3 426	74.0%	2.4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	182	182	-	-	-	-	29	16.1%	29	16.1%	185	-	(84.2%)
Operational Cost and Other Cost	12 162	12 986	2 121	17.4%	3 714	30.5%	3 630	28.0%	9 465	72.9%	2 216	67.6%	63.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	0	-	-	-	-	-	0	-	-	-	-
Surplus/(Deficit)	1 731	306	13 369		(423)		717		13 662		9 273		
Transfers and subsidies - capital (monetary allocations)	28 929	33 929	12 046	41.6%	1 079	3.7%	4 030	11.9%	17 155	50.6%	11 085	77.8%	(63.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 660	34 235	25 415		656		4 747		30 817		20 358		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 660	34 235	25 415		656		4 747		30 817		20 358		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 660	34 235	25 415		656		4 747		30 817		20 358		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 660	34 235	25 415		656		4 747		30 817		20 358		

Part 2: Capital Revenue and Expenditure

	2025/26									2024/25		Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	26 347	29 702	6 185	23.5%	8 074	30.6%	5 224	17.6%	19 484	65.6%	4 865	93.0%	7.4%
National Government	25 156	25 156	6 161	24.5%	7 234	28.8%	5 158	20.5%	18 553	73.8%	4 782	95.1%	7.9%
Provincial Government	-	3 635	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 156	28 790	6 161	24.5%	7 234	28.8%	5 158	17.9%	18 553	64.4%	4 782	90.6%	7.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 191	912	24	2.1%	840	70.5%	67	7.3%	931	102.1%	83	186.6%	(19.2%)
Capital Expenditure Functional	26 347	29 702	6 205	23.6%	8 130	30.9%	5 224	17.6%	19 559	65.9%	5 204	93.7%	.4%
Municipal governance and administration	209	172	44	21.0%	156	74.9%	67	38.8%	267	155.2%	65	88.3%	2.6%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	209	172	44	21.0%	156	74.9%	67	38.8%	267	155.2%	65	81.8%	2.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	417	-	-	-	-	-	-	-	-	-	18	22.1%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	18	12.8%	(100.0%)
Sport And Recreation	417	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 039	14 474	4 549	30.2%	5 867	39.0%	2 045	14.1%	12 461	86.1%	3 754	113.1%	(45.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 039	14 474	4 549	30.2%	5 867	39.0%	2 045	14.1%	12 461	86.1%	3 754	113.1%	(45.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 682	11 422	1 612	15.1%	2 107	19.7%	3 113	27.3%	6 832	59.8%	1 028	71.3%	202.8%
Energy sources	10 682	11 422	1 612	15.1%	2 107	19.7%	3 113	27.3%	6 832	59.8%	1 028	71.3%	202.8%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	3 635	-	-	-	-	-	-	-	-	339	50.5%	(100.0%)

Part 3: Cash Receipts and Payments

Part 3: Cash Receipts and Payments		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts														
Property rates														

Service charges	20 571	20 964	67 835	329.8%	47 412	230.5%	47 950	228.7%	163 197	778.5%	50 163	863.1%	(4.4%)
Other revenue	18 568	18 403	23	.1%	17	.1%	26	.1%	66	4%	41	(30.4%)	(37.7%)
Transfers and Subsidies - Operational	46 502	46 504	18 717	40.2%	4 130	8.9%	12 090	26.0%	34 937	75.1%	21 490	2.4%	(43.7%)
Transfers and Subsidies - Capital	28 929	33 929	-	-	-	-	-	-	-	-	-	(6.5%)	-
Interest	1 703	513	-	-	-	-	-	-	-	-	-	(29.6%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(129 725)	(129 975)	(34 153)	26.3%	(31 116)	24.0%	(26 921)	20.7%	(92 190)	70.9%	(21 823)	65.7%	23.4%
Suppliers and employees	(129 725)	(128 975)	(34 153)	26.3%	(31 116)	24.0%	(26 921)	20.9%	(92 190)	71.5%	(21 823)	65.7%	23.4%
Finance charges	-	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 000	31 790	48 382	172.8%	18 989	67.8%	36 892	116.0%	104 263	328.0%	50 293	128.9%	(26.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 299)	(34 158)	(12 653)	41.8%	(4 967)	16.4%	(3 017)	8.8%	(20 637)	60.4%	(5 064)	33.6%	(40.4%)
Capital assets	(30 299)	(34 158)	(12 653)	41.8%	(4 967)	16.4%	(3 017)	8.8%	(20 637)	60.4%	(5 064)	33.6%	(40.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(30 299)	(34 158)	(12 653)	41.8%	(4 967)	16.4%	(3 017)	8.8%	(20 637)	60.4%	(5 064)	33.6%	(40.4%)
Cash Flow from Financing Activities													
Receipts	-	-	1	-	2	-	(1)	-	2	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1	-	2	-	(1)	-	2	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	1	-	2	-	(1)	-	2	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(2 299)	(2 368)	35 730	(1 554.1%)	14 024	(610.0%)	33 873	(1 430.7%)	83 627	(3 532.1%)	45 229	(298.5%)	(25.1%)
Cash/cash equivalents at the year begin:	3 682	4 001	4 426	120.2%	40 254	1 093.4%	54 275	1 356.4%	4 426	110.6%	2 958	127.2%	1 735.0%
Cash/cash equivalents at the year end:	1 383	1 634	40 254	2 911.4%	54 275	3 925.5%	88 148	5 395.6%	88 148	5 395.6%	47 657	1 340.6%	85.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	978	11.0%	1 207	13.6%	467	5.5%	6 214	69.9%	8 865	7.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 486	5.4%	4 245	6.6%	1 995	3.1%	54 532	84.9%	64 258	54.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	171	3.5%	255	5.3%	113	2.3%	4 285	88.8%	4 823	4.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	5.1%	108	7.0%	43	2.8%	1 305	85.0%	1 535	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 185	3.1%	2 208	5.8%	1 084	2.9%	33 297	88.1%	37 775	32.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	744	87.0%	-	-	-	-	111	13.0%	856	7%	-	-	-	-
Total By Income Source	6 643	5.6%	8 022	6.8%	3 722	3.2%	99 744	84.4%	118 131	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 744	7.1%	4 847	12.5%	1 453	3.7%	29 839	76.7%	38 883	32.9%	-	-	-	-
Commercial	627	13.6%	560	12.1%	160	3.5%	3 265	70.8%	4 613	3.9%	-	-	-	-
Households	680	3.8%	1 373	5.9%	615	2.6%	20 383	87.7%	23 251	19.7%	-	-	-	-
Other	2 391	4.7%	1 243	2.4%	1 494	2.9%	46 257	90.0%	51 385	43.5%	-	-	-	-
Total By Customer Group	6 643	5.6%	8 022	6.8%	3 722	3.2%	99 744	84.4%	118 131	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 010	7.9%	2 177	8.6%	73	.3%	21 044	83.2%	25 304	78.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	762	60.3%	(823)	(65.2%)	-	-	1 324	104.8%	1 263	3.9%
Auditor-General	-	-	-	-	1 666	37.0%	2 836	63.0%	4 502	13.9%
Other	874	65.8%	-	-	5	.4%	450	33.9%	1 329	4.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 646	11.3%	1 354	4.2%	1 744	5.4%	25 653	79.2%	32 397	100.0%

Contact Details

Municipal Manager	Mrs Grace Mavundla	034 331 3041
Chief Financial Officer	Mr Sphephelo Mkhize	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	182 301	182 545	65 968	36.2%	55 840	30.6%	46 192	25.3%	168 000	92.0%	46 041	90.1%	.3%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 154	2 154	388	18.0%	387	18.0%	935	43.4%	1 710	79.4%	385	55.8%	143.0%
Sale of Goods and Rendering of Services	374	374	264	70.6%	264	70.6%	(296)	(79.0%)	233	62.2%	372	136.8%	(179.4%)
Agency services	200	918	250	124.9%	155	77.7%	367	40.0%	772	84.1%	(204)	144.0%	(279.9%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 500	1 500	520	34.7%	458	30.5%	339	22.6%	1 316	87.8%	495	59.0%	(31.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23	67	29	127.6%	10	42.2%	6	9.5%	45	67.9%	10	86.7%	(34.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	100	200	-	-	-	-	49	24.3%	49	24.3%	831	2 451.9%	(94.2%)
Non-Exchange Revenue													
Property rates	46 713	48 738	12 373	26.5%	12 382	26.5%	13 491	27.7%	38 245	78.5%	15 179	76.8%	(11.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	301	1 054	290	96.6%	214	71.3%	175	16.6%	680	64.5%	48	1.8%	265.4%
Licences or permits	2 677	653	165	6.2%	166	6.2%	58	8.8%	389	59.5%	1 011	68.0%	(94.3%)
Transfer and subsidies - Operational	128 259	126 388	51 144	39.9%	41 254	32.2%	31 584	25.0%	123 963	98.1%	31 328	96.2%	.8%
Interest Receivables	-	-	544	-	549	-	(516)	-	578	-	(3 416)	129.0%	(84.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	500	-	-	-	-	-	-	-	-	2	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	155 685	179 554	28 069	18.0%	40 023	25.7%	89 452	49.8%	157 544	87.7%	61 903	64.5%	44.5%
Employee related costs	33 625	53 353	7 629	22.7%	15 584	46.3%	31 223	58.5%	54 435	102.0%	23 313	125.3%	33.9%
Remuneration of councillors	12 707	15 756	2 079	16.4%	2 031	16.0%	8 473	53.8%	12 582	79.9%	7 425	86.7%	14.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	250	250	27	10.6%	87	35.0%	(53)	(21.4%)	61	24.2%	274	84.0%	(119.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	35 000	35 000	3 891	11.1%	6 498	18.6%	39 905	114.0%	50 295	143.7%	9 048	57.0%	341.1%
Interest,Dividends and Rent on Land	5 300	3 300	354	6.7%	357	6.7%	325	9.8%	1 036	31.4%	411	53.7%	(20.9%)
Contracted services	39 072	35 886	7 810	20.0%	6 473	16.6%	589	1.6%	14 873	41.4%	13 351	66.8%	(95.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	164	130	-	30	-	681	415.0%	841	512.7%	-	-	(100.0%)
Operational Cost and Other Cost	29 731	35 844	6 149	20.7%	8 963	30.1%	8 309	23.2%	23 421	65.3%	8 083	56.1%	2.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	26 616	2 991	37 899		15 816		(43 260)		10 455		(15 862)		
Transfers and subsidies - capital (monetary allocations)	37 345	36 618	6 711	18.0%	10 827	29.0%	10 470	28.6%	28 008	76.5%	451	40.1%	2 220.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 961	39 609	44 609		26 644		(32 790)		38 463		(15 411)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 961	39 609	44 609		26 644		(32 790)		38 463		(15 411)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 961	39 609	44 609		26 644		(32 790)		38 463		(15 411)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 961	39 609	44 609		26 644		(32 790)		38 463		(15 411)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	77 395	61 515	3 937	5.1%	8 806	11.4%	14	-	12 758	20.7%	4 956	41.8%	(99.7%)
National Government	13 500	26 095	802	5.9%	3 500	25.9%	5 880	22.5%	10 182	39.0%	192	45.8%	2 969.1%
Provincial Government	11 250	10 523	1 158	10.3%	4 388	39.0%	(4 596)	(43.7%)	949	9.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 750	36 618	1 960	7.9%	7 888	31.9%	1 284	3.5%	11 131	30.4%	192	32.3%	570.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 645	24 897	1 978	3.8%	919	1.7%	(1 269)	(5.1%)	1 627	6.5%	4 765	72.0%	(126.6%)
Capital Expenditure Functional	86 901	61 515	7 058	8.1%	10 164	11.7%	10 745	17.5%	27 967	45.5%	5 462	38.7%	96.7%
Municipal governance and administration	4 435	4 375	588	13.3%	(6)	(.1%)	448	10.2%	1 030	23.8%	928	57.3%	(51.7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 435	4 375	588	13.3%	(6)	(.1%)	448	10.2%	1 030	23.6%	928	57.3%	(51.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	78 650	55 418	6 216	7.9%	9 727	12.4%	10 340	18.7%	26 283	47.4%	4 600	52.0%	124.8%
Planning and Development	78 650	55 418	6 216	7.9%	9 727	12.4%	10 340	18.7%	26 283	47.4%	4 600	52.0%	124.8%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 815	1 722	255	6.7%	443	11.6%	(43)	(2.5%)	654	38.0%	(66)	-	(34.2%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 815	1 722	255	6.7%	443	11.6%	(43)	(2.5%)	654	38.0%	(66)	-	(34.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	284 836	232 558	10 418	3.7%	6 781	2.4%	4 034	1.7%	21 232	9.1%	5 719	8.3%	(29.5%)
Property rates	46 713	48 738	7 063	15.1%	9 413	20.2%	3 509	7.2%	19 985	41.0%	6 616	33.6%	(47.0%)

Service charges	2 154	2 154	100	4.6%	130	6.0%	121	5.6%	350	16.3%	86	11.4%	39.5%
Other revenue	71 765	17 060	2 829	3.9%	(3 159)	(4.4%)	136	.8%	(194)	(1.1%)	(1 400)	9.6%	(109.7%)
Transfers and Subsidies - Operational	126 859	126 488	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	37 345	36 618	-	-	-	-	-	-	-	-	-	-	-
Interest	-	1 500	425	-	398	-	268	17.9%	1 091	72.7%	416	52.4%	(35.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 273)	(154 054)	(7 429)	12.5%	(7 743)	13.1%	(4 049)	2.6%	(19 221)	12.5%	(10 369)	20.8%	(61.0%)
Suppliers and employees	(59 273)	(154 054)	(7 075)	11.9%	(7 014)	11.8%	(3 724)	2.4%	(17 812)	11.6%	(9 548)	19.3%	(61.0%)
Finance charges	-	-	(354)	-	(729)	-	(325)	-	(1 409)	-	(821)	-	(60.4%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	225 563	78 504	2 988	1.3%	(962)	(.4%)	(15)	-	2 011	2.6%	(4 650)	(20.1%)	(99.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(3 980)	-	(10 328)	-	(6 914)	-	(21 221)	-	(2 762)	-	150.3%
Capital assets	-	-	(3 980)	-	(10 328)	-	(6 914)	-	(21 221)	-	(2 762)	-	150.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	(3 980)	-	(10 328)	-	(6 914)	-	(21 221)	-	(2 762)	-	150.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(1 299)	-	-	-	(1 299)	-	(1 299)	-	(100.0%)
Repayment of borrowing	-	-	-	-	(1 299)	-	-	-	(1 299)	-	(1 299)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	(1 299)	-	-	-	(1 299)	-	(1 299)	-	(100.0%)
Net Increase/(Decrease) in cash held	225 563	78 504	(991)	(.4%)	(12 588)	(5.6%)	(6 929)	(8.8%)	(20 508)	(26.1%)	(8 711)	(45.0%)	(20.5%)
Cash/cash equivalents at the year begin:	19 594	20 639	21 013	107.2%	19 648	100.3%	7 060	34.2%	21 013	101.8%	(8 730)	98.8%	(180.9%)
Cash/cash equivalents at the year end:	245 157	99 143	19 648	8.0%	7 060	2.9%	131	.1%	131	.1%	(17 441)	(17.1%)	(100.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 806	3.8%	3 570	3.6%	3 340	3.4%	88 674	89.2%	99 391	86.1%	(841)	(.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	146	1.6%	137	1.5%	131	1.4%	8 851	95.5%	9 266	8.0%	(5)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	201	3.1%	195	3.0%	188	2.9%	5 938	91.0%	6 523	5.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	285	100.0%	285	2%	(1)	(.4%)	-	-
Total By Income Source	4 154	3.6%	3 902	3.4%	3 660	3.2%	103 748	89.9%	115 464	100.0%	(847)	(.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 096	5.0%	2 021	4.8%	1 987	4.7%	36 077	85.5%	42 181	36.5%	(166)	(.4%)	-	-
Commercial	1 034	4.3%	950	3.9%	769	3.2%	21 507	88.6%	24 261	21.0%	(354)	(1.5%)	-	-
Households	1 023	2.1%	931	1.9%	904	1.8%	46 165	94.2%	49 022	42.5%	(326)	(.7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 154	3.6%	3 902	3.4%	3 660	3.2%	103 748	89.9%	115 464	100.0%	(847)	(.7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 251	13.9%	463	5.1%	612	6.8%	6 692	74.2%	9 018	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 251	13.9%	463	5.1%	612	6.8%	6 692	74.2%	9 018	100.0%

Contact Details

Municipal Manager	Mr Mandlenkosi S Sithole	034 621 2666
Chief Financial Officer	Mr Khehla Mdolose	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	467 257	470 148	82 999	17.8%	53 710	11.5%	249 502	53.1%	386 210	82.1%	39 079	33.1%	538.5%

Service charges	31 120	30 406	17	.1%	22	.1%	14 365	47.2%	14 404	47.4%	-	.5%	(100.0%)
Other revenue	29 612	29 996	419	1.4%	264	9%	5 969	19.9%	6 653	22.2%	-	1.1%	(100.0%)
Transfers and Subsidies - Operational	252 562	255 774	60 411	23.9%	49 475	19.6%	140 560	55.0%	250 446	97.9%	39 079	42.4%	259.7%
Transfers and Subsidies - Capital	145 873	145 873	20 000	13.7%	-	-	86 458	59.3%	106 458	73.0%	-	27.9%	(100.0%)
Interest	8 100	8 100	2 151	26.6%	3 949	48.7%	2 150	26.5%	8 249	101.8%	-	104.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(290 598)	(299 541)	(40 266)	13.9%	(40 535)	13.9%	(167 809)	56.0%	(248 609)	83.0%	(38 320)	13.1%	337.9%
Suppliers and employees	(290 598)	(299 541)	(40 266)	13.9%	(40 535)	13.9%	(167 809)	56.0%	(248 609)	83.0%	(38 320)	13.1%	337.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	176 659	170 607	42 733	24.2%	13 175	7.5%	81 693	47.9%	137 601	80.7%	759	62.0%	10 669.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(145 873)	(145 873)	-	-	-	-	(102 703)	70.4%	(102 703)	70.4%	-	-	(100.0%)
Capital assets	(145 873)	(145 873)	-	-	-	-	(102 703)	70.4%	(102 703)	70.4%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(145 873)	(145 873)	-	-	-	-	(102 703)	70.4%	(102 703)	70.4%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	30 786	24 734	42 733	138.8%	13 175	42.8%	(21 010)	(84.9%)	34 898	141.1%	759	187.3%	(2 869.7%)
Cash/cash equivalents at the year begin:	62 412	39 811	16 759	26.9%	122 450	196.2%	135 626	340.7%	16 759	42.1%	182 363	-	(25.6%)
Cash/cash equivalents at the year end:	93 198	64 545	122 450	131.4%	135 626	145.5%	114 615	177.6%	114 615	177.6%	183 122	144.2%	(37.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 499	4.4%	5 737	10.0%	1 990	3.5%	47 151	82.2%	57 376	52.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	907	3.1%	2 562	8.9%	860	3.0%	24 594	85.0%	28 923	26.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	810	3.4%	1 485	6.2%	716	3.0%	20 926	87.4%	23 937	21.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21)	7.3%	2	(.8%)	(2)	6%	(272)	92.9%	(293)	(.3%)	-	-	-	-
Total By Income Source	4 194	3.8%	9 787	8.9%	3 564	3.2%	92 398	84.0%	109 944	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	347	2.6%	656	4.9%	514	3.8%	11 878	88.7%	13 395	12.2%	-	-	-	-
Commercial	174	2.4%	688	9.6%	173	2.4%	6 109	85.5%	7 143	6.5%	-	-	-	-
Households	2 616	3.2%	7 313	8.9%	2 714	3.3%	69 078	84.5%	81 722	74.3%	-	-	-	-
Other	1 058	13.8%	1 130	14.7%	163	2.1%	5 333	69.4%	7 683	7.0%	-	-	-	-
Total By Customer Group	4 194	3.8%	9 787	8.9%	3 564	3.2%	92 398	84.0%	109 944	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 119	3.9%	-	-	3 233	4.1%	72 995	92.0%	79 347	50.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	598	6.9%	1 135	13.1%	2 279	26.3%	4 656	53.7%	8 669	5.5%
Auditor-General	30	1.1%	382	13.5%	442	15.7%	1 965	69.7%	2 819	1.8%
Other	1 180	1.8%	5 433	8.3%	14 073	21.4%	45 029	68.5%	65 715	42.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 928	3.1%	6 951	4.4%	20 027	12.8%	124 644	79.6%	156 550	100.0%

Contact Details

Municipal Manager	Mr Sithembiso B Mthembu	034 329 7287
Chief Financial Officer	Mr Zakhele Ndlovu	034 329 7200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	248 838	258 884	78 242	31.4%	46 201	18.6%	61 934	23.9%	186 377	72.0%	48 101	79.1%	28.8%
Exchange Revenue													
Service charges - Electricity	64 621	57 823	12 233	18.9%	6 976	10.8%	12 473	21.6%	31 683	54.8%	11 512	58.6%	8.4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 067	2 975	960	23.6%	640	15.7%	958	32.2%	2 558	86.0%	780	65.1%	22.9%
Sale of Goods and Rendering of Services	284	294	29	10.1%	13	4.5%	25	8.4%	66	22.5%	42	28.7%	(40.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 828	6 928	1 427	20.9%	955	14.0%	1 465	21.1%	3 847	55.5%	946	57.5%	54.9%
Interest earned from Current and Non Current Assets	3 240	3 239	283	8.7%	108	3.3%	207	6.4%	598	18.5%	183	24.5%	13.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 667	2 543	447	26.8%	305	18.3%	449	17.7%	1 201	47.2%	427	81.5%	5.2%
Licences or permits	804	804	55	6.9%	41	5.1%	105	13.1%	201	25.1%	103	34.4%	2.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 306	12 306	2 029	19.7%	19	2%	1 255	10.2%	3 303	26.8%	96	3.0%	1 201.9%
Non-Exchange Revenue													
Property rates	35 964	35 964	8 358	23.2%	4 123	11.5%	11 243	31.3%	23 724	66.0%	4 354	85.9%	158.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 553	4 053	607	17.1%	164	4.6%	182	4.5%	953	23.5%	661	47.4%	(72.5%)
Licences or permits	1 367	1 367	243	17.8%	135	9.9%	261	19.1%	639	46.8%	245	52.2%	6.5%
Transfer and subsidies - Operational	112 000	125 450	50 333	44.9%	31 865	28.5%	31 914	25.4%	114 112	91.0%	27 837	99.1%	14.6%
Interest Receivables	4 138	5 138	1 238	29.9%	864	20.9%	1 325	25.8%	3 426	66.7%	839	79.6%	57.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	(7)	-	72	-	65	-	78	-	(7.1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	226 057	212 878	52 757	23.3%	44 025	19.5%	48 502	22.8%	145 284	68.2%	48 242	60.3%	.5%
Employee related costs	89 224	86 960	22 163	24.8%	14 793	16.6%	21 865	25.1%	58 821	67.6%	21 644	73.0%	1.0%
Remuneration of councillors	9 283	8 800	2 141	23.1%	1 801	19.4%	2 289	26.0%	6 231	70.8%	2 954	71.5%	(22.5%)
Bulk purchases - electricity	50 716	44 101	16 253	32.0%	7 955	15.7%	7 415	16.8%	31 624	71.7%	9 425	70.1%	(21.3%)
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	4 411	4 411	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 506	20 506	-	-	7 134	34.8%	3 567	17.4%	10 701	52.2%	-	-	(100.0%)
Interest/Dividends and Rent on Land	1 562	1 962	121	7.7%	415	26.6%	311	15.8%	847	43.2%	4	7.6%	7 032.8%
Contracted services	29 091	27 123	9 075	31.2%	6 054	20.8%	6 018	22.2%	21 147	78.0%	6 899	58.1%	(12.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 282	2 391	926	21.6%	324	7.6%	1 101	46.0%	2 351	98.3%	1 773	45.3%	(37.9%)
Operational Cost and Other Cost	16 981	16 623	2 079	12.2%	5 549	32.7%	5 936	35.7%	13 563	81.6%	5 542	62.2%	7.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 781	46 006	25 485		2 176		13 432		41 093		(141)		
Transfers and subsidies - capital (monetary allocations)	21 420	21 420	5 279	24.6%	3 884	18.1%	8 028	37.5%	17 191	80.3%	5 345	88.9%	50.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 201	67 426	30 764		6 060		21 460		58 284		5 204		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 201	67 426	30 764		6 060		21 460		58 284		5 204		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 201	67 426	30 764		6 060		21 460		58 284		5 204		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 201	67 426	30 764		6 060		21 460		58 284		5 204		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	18 143	18 143	4 324	23.8%	2 535	14.0%	4 256	23.5%	11 116	61.3%	4 787	90.9%	(11.1%)
National Government	17 297	17 297	4 324	25.0%	3 287	19.0%	4 632	26.8%	12 244	70.8%	4 529	95.0%	2.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 297	17 297	4 324	25.0%	3 287	19.0%	4 632	26.8%	12 244	70.8%	4 529	95.0%	2.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	846	846	-	-	(752)	(88.8%)	(376)	(44.4%)	(1 128)	(133.3%)	258	37.5%	(245.7%)
Capital Expenditure Functional	18 143	18 143	4 324	23.8%	2 535	14.0%	4 256	23.5%	11 116	61.3%	4 787	90.9%	(11.1%)
Municipal governance and administration	846	846	-	-	(752)	(88.8%)	(376)	(44.4%)	(1 128)	(133.3%)	258	37.5%	(245.7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	846	846	-	-	(752)	(88.8%)	(376)	(44.4%)	(1 128)	(133.3%)	258	37.5%	(245.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 297	17 297	4 324	25.0%	3 287	19.0%	4 632	26.8%	12 244	70.8%	4 529	110.1%	2.3%
Planning and Development	17 297	17 297	4 324	25.0%	3 287	19.0%	4 632	26.8%	12 244	70.8%	4 529	110.1%	2.3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	59.2%	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	59.2%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		249 112	291 843	23 745	9.5%	203 805	81.8%	103 731	35.5%	331 281	113.5%	9 196	43.1%	1 027.9%
Property rates		26 404	34 813	8 975	34.0%	17 241	65.3%	27 056	77.7%	53 272	153.0%	4 706	48.6%	474.9%

Service charges	58 185	75 452	8 241	14.2%	17 148	29.5%	16 783	22.2%	42 171	55.9%	9 144	63.5%	83.5%
Other revenue	30 080	33 386	3 863	12.8%	57 534	191.3%	24 558	73.6%	85 955	257.5%	2 057	19.0%	1 093.8%
Transfers and Subsidies - Operational	112 395	125 945	2	-	81 056	72.1%	30 124	23.9%	111 182	88.3%	(8 495)	34.1%	(454.6%)
Transfers and Subsidies - Capital	21 420	21 420	-	-	19 000	88.7%	2 420	11.3%	21 420	100.0%	-	44.6%	(100.0%)
Interest	627	827	2 665	425.0%	11 826	1 886.1%	2 790	337.3%	17 280	2 089.5%	1 785	196.8%	56.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(209 990)	(194 888)	(58 646)	27.9%	(63 275)	30.1%	(51 204)	26.3%	(173 124)	88.8%	(37 840)	67.9%	35.3%
Suppliers and employees	(209 990)	(194 888)	(58 646)	27.9%	(63 275)	30.1%	(51 204)	26.3%	(173 124)	88.8%	(37 840)	67.9%	35.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 122	96 955	(34 901)	(89.2%)	140 530	359.2%	52 527	54.2%	158 157	163.1%	(28 643)	(129.0%)	(283.4%)
Cash Flow from Investing Activities													
Receipts	9 123	9 123	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	9 123	9 123	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 864)	(20 864)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(20 864)	(20 864)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(11 742)	(11 742)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	27 380	85 213	(34 901)	(127.5%)	140 530	513.3%	52 527	61.6%	158 157	185.6%	(28 643)	(439.4%)	(283.4%)
Cash/cash equivalents at the year begin:	11 144	5 867	5 867	52.7%	(29 339)	(263.3%)	111 191	1 895.1%	5 867	100.0%	(9 427)	-	(1 279.5%)
Cash/cash equivalents at the year end:	38 524	91 080	(29 339)	(76.2%)	111 191	288.6%	163 718	179.8%	163 718	179.8%	(42 110)	(124.4%)	(488.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 663	27.5%	1 784	10.5%	553	3.3%	9 973	58.8%	16 973	64.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 464	2.6%	6 107	6.4%	(796)	(.8%)	87 024	91.8%	94 799	35.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	918	1.0%	1 713	1.9%	845	.9%	86 496	96.1%	89 973	34.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	4.0%	19	6.9%	9	3.5%	229	85.6%	267	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	929	1.5%	1 849	2.9%	914	1.5%	59 310	94.1%	63 002	23.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	74.5%	(3)	118.5%	(0)	5.3%	2	(98.3%)	(2)	-	-	-	-	-
Total By Income Source	8 984	3.4%	11 468	4.3%	1 526	.6%	243 034	91.7%	265 012	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 466	2.9%	3 897	7.7%	(910)	(1.8%)	45 881	91.2%	50 334	19.0%	-	-	-	-
Commercial	2 394	5.5%	1 205	2.8%	613	1.4%	39 547	90.4%	43 759	16.5%	-	-	-	-
Households	1 839	1.3%	3 379	2.3%	1 227	.8%	140 354	95.6%	146 799	55.4%	-	-	-	-
Other	3 284	13.6%	2 987	12.4%	596	2.5%	17 252	71.5%	24 120	9.1%	-	-	-	-
Total By Customer Group	8 984	3.4%	11 468	4.3%	1 526	.6%	243 034	91.7%	265 012	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	54	100.0%	54	3%
Bulk Water	-	-	-	-	-	-	449	100.0%	449	2.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	443	24.2%	-	-	-	-	1 390	75.8%	1 833	10.0%
Other	4 250	26.5%	5 862	36.6%	4 466	27.8%	1 459	9.1%	16 037	87.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 693	25.5%	5 862	31.9%	4 466	24.3%	3 352	18.2%	18 373	100.0%

Contact Details

Municipal Manager	Mr D Zulu	034 995 1650
Chief Financial Officer	Mr Mboniseni Khanyisani Dloomo	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	384 652	442 798	115 223	30.0%	112 947	29.4%	94 169	21.3%	322 339	72.8%	91 245	87.6%	3.2%
Exchange Revenue													
Service charges - Electricity	85 191	88 334	17 795	20.9%	19 511	22.9%	20 758	23.5%	58 064	65.7%	20 759	78.8%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	13 061	13 061	3 130	24.0%	3 130	24.0%	3 130	24.0%	9 391	71.9%	3 002	72.0%	4.3%
Sale of Goods and Rendering of Services	545	579	202	37.1%	154	28.2%	93	16.1%	449	77.5%	138	85.5%	(32.6%)
Agency services	1 340	1 340	398	29.7%	250	18.7%	469	35.0%	1 117	83.4%	466	85.1%	7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 271	1 271	83	6.5%	51	4.0%	77	6.1%	211	16.6%	0	-	22 148.9%
Interest earned from Current and Non Current Assets	5 157	5 157	1 089	21.1%	482	9.3%	652	12.6%	2 223	43.1%	1 006	70.2%	(35.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	773	837	83	10.7%	224	29.0%	165	19.7%	472	56.4%	155	58.6%	6.6%
Licences or permits	1 858	1 858	424	22.8%	427	23.0%	496	26.7%	1 346	72.5%	489	76.0%	1.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	54 502	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	9 053	9 204	551	6.1%	2 868	31.7%	1 447	15.7%	4 866	52.9%	908	42.7%	59.3%
Non-Exchange Revenue													
Property rates	50 378	50 378	5 045	10.0%	15 119	30.0%	15 112	30.0%	35 277	70.0%	14 080	68.1%	7.3%
Surcharges and Taxes	-	-	80	4.5%	41	2.3%	535	29.8%	656	36.5%	362	51.0%	47.6%
Fines, penalties and forfeits	1 798	1 798	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	213 157	213 409	86 175	40.4%	70 486	33.1%	51 049	23.9%	207 710	97.3%	49 640	98.5%	2.8%
Interest Receivables	1 070	1 070	169	15.8%	203	19.0%	186	17.4%	558	52.1%	239	81.9%	(22.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	380 390	435 704	93 469	24.6%	93 935	24.7%	82 823	19.0%	270 228	62.0%	74 833	72.8%	10.7%
Employee related costs	155 346	157 157	37 946	24.4%	37 957	24.4%	37 590	23.9%	113 494	72.2%	35 128	73.1%	7.0%
Remuneration of councillors	11 902	12 461	2 933	24.6%	3 320	27.9%	3 000	24.1%	9 253	74.3%	3 242	68.5%	(7.5%)
Bulk purchases - electricity	53 440	51 440	11 215	21.0%	9 254	17.3%	14 255	27.7%	34 733	67.5%	9 879	70.8%	44.3%
Inventory consumed	25 142	31 112	13 231	52.6%	11 183	44.5%	4 545	14.6%	28 959	93.1%	5 875	84.1%	(23.9%)
Debt Impairment	6 117	6 117	1 529	25.0%	1 529	25.0%	1 529	25.0%	4 588	75.0%	1 465	75.0%	4.4%
Depreciation, Amortisation and Impairment	27 005	27 005	6 500	24.1%	6 614	24.5%	2 763	10.2%	15 877	58.8%	4 966	69.1%	(44.4%)
Interest,Dividends and Rent on Land	1 703	1 703	-	-	-	0	-	0	-	-	(12)	(8%)	(100.5%)
Contracted services	46 140	102 123	7 748	16.8%	15 997	34.7%	11 074	10.8%	34 818	34.1%	4 737	60.4%	133.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	
Inrecoverable debts written off	-	1 000	-	-	-	-	184	18.4%	184	18.4%	-	-	(100.0%)
Operational Cost and Other Cost	53 595	45 587	12 367	23.1%	8 072	15.1%	8 746	19.2%	29 185	64.0%	9 454	83.8%	(7.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(863)	-	(863)	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	4 262	7 094	21 754		19 012		11 345		52 111		16 412		
Transfers and subsidies - capital (monetary allocations)	52 612	57 117	13 172	25.0%	16 427	31.2%	10 245	17.9%	39 843	69.8%	16 147	72.9%	(36.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	56 873	64 211	34 926		35 439		21 590		91 954		32 560		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	56 873	64 211	34 926		35 439		21 590		91 954		32 560		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	56 873	64 211	34 926		35 439		21 590		91 954		32 560		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	56 873	64 211	34 926		35 439		21 590		91 954		32 560		

Part 2: Capital Revenue and Expenditure

Part 2: Capital Revenue and Expenditure													
	2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	55 754	63 055	13 083	23.5%	18 878	33.9%	12 733	20.2%	44 694	70.9%	13 546	65.2%	(6.0%)
National Government	28 358	28 358	8 440	29.8%	5 826	20.5%	6 016	21.2%	20 282	71.5%	7 128	62.0%	(15.6%)
Provincial Government	17 391	21 309	4 388	25.2%	9 725	55.9%	3 803	17.8%	17 915	84.1%	5 929	59.1%	(35.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 749	49 667	12 827	28.0%	15 551	34.0%	9 819	19.8%	38 197	76.9%	13 058	60.9%	(24.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 004	13 388	255	2.6%	3 327	33.3%	2 914	21.8%	6 496	48.5%	489	81.1%	496.1%
Capital Expenditure Functional	55 754	63 055	13 083	23.5%	18 878	33.9%	12 733	20.2%	44 694	70.9%	13 546	65.2%	(6.0%)
Municipal governance and administration	4 776	5 814	255	5.3%	3 346	70.1%	1 108	19.1%	4 710	81.0%	535	42.1%	107.0%
Executive and Council	150	-	-	-	-	-	61	-	61	-	-	-	(100.0%)
Finance and administration	4 626	5 814	255	5.5%	3 346	72.3%	1 047	18.0%	4 649	80.0%	535	42.1%	95.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	34 541	40 336	6 987	20.2%	13 143	38.1%	5 520	13.7%	25 659	63.6%	10 639	63.3%	(48.1%)
Community and Social Services	7 628	8 645	594	6.6%	344	4.5%	19	2%	857	10.0%	1 539	66.1%	(98.7%)
Sport And Recreation	26 913	30 830	6 483	24.1%	12 800	47.6%	5 407	15.6%	24 090	78.1%	9 111	62.2%	(47.2%)
Public Safety	-	861	-	-	-	-	693	80.5%	693	80.5%	(10)	-	(6 952.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 524	14 819	5 840	40.2%	2 388	16.4%	5 012	33.8%	13 240	89.3%	2 371	55.6%	111.4%
Planning and Development	1 304	1 600	-	-	233	17.9%	-	-	233	14.6%	511	88.2%	(100.0%)
Road Transport	13 219	13 219	5 840	44.2%	2 155	16.3%	5 012	37.9%	13 007	98.4%	1 860	33.8%	169.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 913	2 085	-	-	0	-	1 093	52.4%	1 093	52.4%	1	89.8%	196 188.3%
Energy sources	1 043	2 085	-	-	-	-	1 093	52.4%	1 093	52.4%	-	87.1%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	870	-	-	-	0	-	-	-	0	-	1	100.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part 5: Cash Receipts and Payments													
	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	438 483	450 081	-	-	-	-	-	-	-	-	108 529	69.8%	(100.0%)
Property rates	37 842	48 635	-	-	-	-	-	-	-	-	8 584	47.3%	(100.0%)

Service charges	99 936	95 720	-	-	-	-	-	-	-	23 676	72.9%	(100.0%)	
Other revenue	29 778	30 042	-	-	-	-	-	-	-	-	173.2%	-	
Transfers and Subsidies - Operational	213 157	213 410	-	-	-	-	-	-	-	64 060	67.9%	(100.0%)	
Transfers and Subsidies - Capital	52 612	57 117	-	-	-	-	-	-	-	12 209	73.8%	(100.0%)	
Interest	5 157	5 157	-	-	-	-	-	-	-	-	34.8%	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(346 874)	(362 470)	(111 248)	32.1%	(125 137)	36.1%	(92 434)	25.5%	(328 819)	90.7%	(85 876)	92.2%	7.6%
Suppliers and employees	(345 171)	(360 768)	(111 248)	32.2%	(125 137)	36.3%	(92 434)	25.6%	(328 819)	91.1%	(85 876)	92.3%	7.6%
Finance charges	(1 703)	(1 703)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	91 609	87 610	(111 248)	(121.4%)	(125 137)	(136.6%)	(92 434)	(105.5%)	(328 819)	(375.3%)	22 653	(11.8%)	(508.0%)
Cash Flow from investing Activities													
Receipts	750	750	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	750	750	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 979)	(71 424)	-	-	-	-	-	-	-	-	-	39.8%	-
Capital assets	(62 979)	(71 424)	-	-	-	-	-	-	-	-	-	39.8%	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(62 229)	(70 674)	-	-	-	-	-	-	-	-	-	40.2%	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(986)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(986)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(986)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	28 393	16 936	(111 248)	(391.8%)	(125 137)	(440.7%)	(92 434)	(545.8%)	(328 819)	(1 941.5%)	22 653	(481.4%)	(508.0%)
Cash/cash equivalents at the year begin:	9 409	19 942	-	-	(91 306)	(970.4%)	(216 443)	(1 085.4%)	-	-	(45 521)	-	375.5%
Cash/cash equivalents at the year end:	37 802	36 878	(91 306)	(241.5%)	(216 443)	(572.6%)	(308 877)	(837.6%)	(308 877)	(837.6%)	(22 867)	(188.4%)	1 250.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 707	50.7%	2 047	18.2%	215	1.9%	3 277	29.1%	11 246	3.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 605	3.5%	5 282	4.0%	2 264	1.7%	121 260	90.9%	133 410	39.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 175	1.2%	1 755	1.7%	838	.8%	96 916	96.3%	100 684	29.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	3.3%	67	4.5%	12	.8%	1 359	91.4%	1 487	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	90	.1%	164	.2%	78	.1%	86 377	99.6%	86 710	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	904	11.5%	398	5.1%	(831)	(10.6%)	7 382	94.0%	7 853	2.3%	-	-	-	-
Total By Income Source	12 530	3.7%	9 713	2.8%	2 577	.8%	316 571	92.7%	341 390	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	52	1.5%	93	2.7%	44	1.3%	3 268	94.5%	3 457	1.0%	-	-	-	-
Commercial	6 001	6.8%	4 648	5.3%	673	.8%	76 485	87.1%	87 807	25.7%	-	-	-	-
Households	5 612	2.3%	4 394	1.8%	1 734	.7%	234 796	95.2%	246 526	72.2%	-	-	-	-
Other	864	24.0%	578	16.0%	126	3.5%	2 032	56.4%	3 600	1.1%	-	-	-	-
Total By Customer Group	12 530	3.7%	9 713	2.8%	2 577	.8%	316 571	92.7%	341 390	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 163	52.1%	41	1.8%	-	-	1 029	46.1%	2 233	39.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 652	48.1%	776	22.6%	-	-	1 003	29.2%	3 430	60.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 815	49.7%	817	14.4%	-	-	2 032	35.9%	5 663	100.0%

Contact Details

Municipal Manager	Mr Mtorjani Bethuel Khali	034 413 1223
Chief Financial Officer	Mr Khulekani Wesley Grant Ngcobo (Acting	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 140 642	1 146 607	311 666	27.3%	262 016	23.0%	232 325	20.3%	806 006	70.3%	284 424	69.2%	(18.3%)
Exchange Revenue													
Service charges - Electricity	441 298	441 298	91 589	20.8%	76 956	17.4%	37 174	8.4%	205 718	46.6%	75 501	60.3%	(50.8%)
Service charges - Water	59 112	59 112	12 735	21.5%	14 042	23.8%	22 777	38.5%	49 554	83.8%	15 398	90.9%	47.9%
Service charges - Waste Water Management	28 744	28 744	15 288	53.2%	16 315	56.8%	(2 054)	(7.1%)	29 549	102.8%	7 471	89.1%	(127.5%)
Service charges - Waste Management	38 869	38 869	6 218	16.0%	15 111	38.9%	10 183	26.2%	31 512	81.1%	8 843	74.0%	15.2%
Sale of Goods and Rendering of Services	2 925	2 925	1 072	36.7%	119	4.1%	401	13.7%	1 592	54.4%	457	70.0%	(12.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	32 913	32 913	7 339	22.3%	7 879	23.9%	7 784	23.7%	23 002	69.9%	6 621	56.7%	17.6%
Interest earned from Current and Non Current Assets	3 795	3 795	616	16.2%	765	20.2%	646	17.0%	2 028	53.4%	1 014	65.1%	(36.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	919	919	205	22.3%	283	30.8%	283	30.8%	771	83.9%	219	75.3%	29.1%
Licences or permits	7 204	7 204	1 562	21.7%	1 319	18.3%	1 981	27.5%	4 862	67.5%	2 069	51.0%	(4.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	35 273	40 477	-	-	-	-	30 687	75.8%	30 687	75.8%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	107	-	502	-	1 155	-	1 764	-	286	252.9%	304.6%
Non-Exchange Revenue													
Property rates	167 999	167 999	39 761	23.7%	37 557	22.4%	39 491	23.5%	116 810	69.5%	25 954	67.6%	52.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 426	30 426	1 435	4.7%	495	1.6%	2 841	9.3%	4 770	15.7%	5 091	24.9%	(44.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	231 418	232 179	114 730	49.6%	81 820	35.4%	65 191	28.1%	261 741	112.7%	132 504	99.7%	(50.8%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	59 747	59 747	19 009	31.8%	8 855	14.8%	11 573	19.4%	39 437	66.0%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	2 210	-	2 210	-	2 994	-	(26.2%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 166 198	1 153 434	268 971	23.1%	300 564	25.8%	214 638	18.6%	784 174	68.0%	234 371	73.4%	(8.4%)
Employee related costs	246 861	238 759	55 082	22.3%	67 557	27.4%	62 322	26.1%	184 960	77.5%	55 044	72.1%	13.2%
Remuneration of councillors	20 652	21 106	4 755	23.0%	5 431	26.3%	4 907	23.3%	15 094	71.5%	4 550	71.4%	7.9%
Bulk purchases - electricity	305 562	300 562	74 884	24.5%	73 631	24.1%	98 154	32.7%	246 669	82.1%	65 933	73.5%	48.9%
Inventory consumed	77 523	76 840	26 546	34.2%	30 828	39.8%	9 872	12.8%	67 245	87.5%	20 650	78.6%	(52.2%)
Debt impairment	105 016	105 016	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	146 948	147 228	37 567	25.6%	37 049	25.2%	10 110	6.9%	84 726	57.5%	46 851	83.0%	(78.4%)
Interest, Dividends and Rent on Land	-	-	5 791	-	9 853	-	(15 644)	-	-	-	6 340	-	(346.8%)
Contracted services	170 977	188 183	47 420	27.7%	61 662	36.1%	28 665	15.2%	137 747	73.2%	27 261	77.7%	5.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	122	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	1 707	-	1 707	-	-	-	(100.0%)
Operational Cost and Other Cost	92 658	75 740	16 927	18.3%	14 553	15.7%	14 029	18.5%	45 509	60.1%	7 480	60.7%	87.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	517	-	517	-	141	-	266.8%
Surplus/(Deficit)	(25 556)	(6 827)	42 694		(38 549)		17 687		21 832		50 052		
Transfers and subsidies - capital (monetary allocations)	70 392	93 187	10 120	14.4%	16 433	23.3%	20 284	21.8%	46 837	50.3%	10 366	63.9%	95.7%
Transfers and subsidies - capital (in-kind)	-	-	0	-	0	-	0	-	1	-	(23)	4%	(100.7%)
Surplus/(Deficit) after capital transfers and contributions	44 836	86 360	52 814		(22 115)		37 971		68 670		60 396		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 836	86 360	52 814		(22 115)		37 971		68 670		60 396		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 836	86 360	52 814		(22 115)		37 971		68 670		60 396		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 836	86 360	52 814		(22 115)		37 971		68 670		60 396		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	78 002	111 448	9 636	12.4%	27 477	35.2%	27 152	24.4%	64 265	57.7%	16 917	65.2%	60.5%
National Government	61 210	56 685	8 730	14.3%	20 341	33.2%	11 339	20.0%	40 410	71.3%	9 991	68.0%	13.5%
Provincial Government	-	25 348	-	-	627	-	(627)	(2.5%)	-	-	3 018	93.2%	(120.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 210	82 033	8 730	14.3%	20 969	34.3%	10 711	13.1%	40 410	49.3%	13 009	70.2%	(17.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 792	29 415	906	5.4%	6 509	38.8%	16 441	55.9%	23 855	81.1%	3 908	39.2%	320.7%
Capital Expenditure Functional	78 002	111 448	9 636	12.4%	27 477	35.2%	27 152	24.4%	64 265	57.7%	16 727	66.8%	62.3%
Municipal governance and administration	4 713	9 492	77	1.6%	4 707	99.9%	(69)	(7.7%)	4 714	49.7%	1 388	129.2%	(105.0%)
Executive and Council	1 330	1 330	-	-	88	6.6%	149	11.2%	237	17.8%	-	-	(100.0%)
Finance and administration	3 383	8 162	77	2.3%	4 620	136.6%	(276)	(3.4%)	4 420	54.2%	1 388	130.2%	(119.9%)
Internal audit	-	-	-	-	-	-	58	-	58	-	-	100.0%	(100.0%)
Community and Public Safety	12 132	16 790	5 977	49.3%	7 533	62.1%	1 325	7.9%	14 836	88.4%	10 360	79.6%	(87.2%)
Community and Social Services	12 132	13 140	5 148	42.4%	4 724	38.9%	1 325	10.1%	11 197	85.2%	7 353	86.3%	(82.0%)
Sport And Recreation	-	3 650	829	-	2 810	-	-	-	3 639	99.7%	3 007	60.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 617	62 663	2 989	11.2%	13 318	50.0%	18 348	29.3%	34 656	55.3%	3 029	63.0%	505.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	250	80.9%	(100.0%)
Road Transport	26 617	62 663	2 989	11.2%	13 318	50.0%	18 348	29.3%	34 656	55.3%	2 780	61.2%	560.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	34 540	22 503	593	1.7%	1 918	5.6%	7 548	33.5%	10 059	44.7%	1 950	32.8%	287.1%
Energy sources	28 478	18 953	593	2.1%	1 918	6.7%	4 799	25.3%	7 311	38.6%	-	-	(100.0%)
Water Management	2 512	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 550	3 550	-	-	-	-	2 749	77.4%	2 749	77.4%	1 725	50.7%	59.3%
Waste Management	-	-	-	-	-	-	-	-	-	-	225	49.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	1 115 087	1 143 848	298 371	26.8%	264 481	23.7%	266 318	23.3%	829 169	72.5%	299 377	86.2%	(11.0%)
	143 920	143 920	25 878	18.0%	26 026	18.1%	33 376	23.2%	85 280	59.3%	34 411	52.0%	(3.0%)

Service charges	572 599	572 599	117 160	20.5%	129 237	22.6%	102 773	17.9%	349 171	61.0%	113 360	91.3%	(9.3%)
Other revenue	57 691	58 504	6 688	11.6%	6 109	10.6%	8 895	15.2%	21 692	37.1%	2 955	88.0%	201.0%
Transfers and Subsidies - Operational	266 691	266 639	94 441	35.4%	79 415	29.8%	55 779	20.9%	229 635	86.1%	126 352	99.0%	(55.9%)
Transfers and Subsidies - Capital	70 392	98 392	54 023	76.7%	23 465	33.3%	65 259	66.3%	142 737	145.1%	21 682	105.3%	201.0%
Interest	3 795	3 795	180	4.8%	238	6.3%	236	6.2%	654	17.2%	616	34.0%	(61.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(944 444)	(928 455)	(259 260)	27.5%	(232 784)	24.6%	(226 744)	24.4%	(718 788)	77.4%	(342 247)	88.8%	(33.7%)
Suppliers and employees	(944 444)	(928 455)	(259 260)	27.5%	(232 784)	24.6%	(226 744)	24.4%	(718 788)	77.4%	(342 247)	88.8%	(33.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	170 642	215 392	39 111	22.9%	31 697	18.6%	39 574	18.4%	110 381	51.2%	(42 870)	64.4%	(192.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 002)	(98 874)	(16 056)	20.6%	(22 210)	28.5%	(15 317)	15.5%	(53 583)	54.2%	(10 795)	75.0%	41.9%
Capital assets	(78 002)	(98 874)	(16 056)	20.6%	(22 210)	28.5%	(15 317)	15.5%	(53 583)	54.2%	(10 795)	75.0%	41.9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(78 002)	(98 874)	(16 056)	20.6%	(22 210)	28.5%	(15 317)	15.5%	(53 583)	54.2%	(10 795)	75.0%	41.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(7 327)	-	-	-	-	-	-	-	-	1 038	-	(100.0%)
Repayment of borrowing	-	(7 327)	-	-	-	-	-	-	-	-	1 038	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(7 327)	-	-	-	-	-	-	-	-	1 038	-	(100.0%)
Net Increase/(Decrease) in cash held	92 640	109 190	23 055	24.9%	9 487	10.2%	24 257	22.2%	56 798	52.0%	(52 628)	44.7%	(146.1%)
Cash/cash equivalents at the year begin:	18 177	26 806	26 791	147.4%	49 856	274.3%	59 343	221.4%	26 791	99.9%	82 591	100.0%	(28.1%)
Cash/cash equivalents at the year end:	110 817	135 996	49 856	45.0%	59 343	53.6%	83 165	61.2%	83 165	61.2%	29 963	67.3%	177.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 909	6.9%	14 894	12.9%	4 005	3.5%	88 526	76.8%	115 335	18.2%	(104)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 517	20.2%	5 069	5.8%	4 081	4.7%	60 146	69.3%	86 812	13.7%	(486)	(.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	10 462	6.5%	5 587	3.5%	4 648	2.9%	140 753	87.2%	161 450	25.5%	(809)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 349	4.3%	2 057	2.8%	2 577	3.3%	70 080	89.8%	78 062	12.3%	(98)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Management	3 243	4.6%	2 008	2.8%	2 454	3.5%	62 945	89.1%	70 650	11.1%	(111)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 689	2.5%	2 644	2.5%	2 676	2.5%	98 606	92.5%	106 615	16.8%	(41)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	197	1.3%	459	3.0%	59	.4%	14 439	95.3%	15 154	2.4%	495	3.3%	-	-
Total By Income Source	45 365	7.2%	32 718	5.2%	20 500	3.2%	535 495	84.5%	634 078	100.0%	(1 150)	(.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 639	5.4%	5 543	3.9%	5 224	3.7%	123 985	87.1%	142 392	22.5%	(229)	(.2%)	-	-
Commercial	17 841	18.0%	16 808	16.9%	4 356	4.4%	60 281	60.7%	99 287	15.7%	(537)	(.5%)	-	-
Households	19 885	5.1%	10 366	2.6%	10 919	2.8%	351 229	89.5%	392 400	61.9%	(384)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	45 365	7.2%	32 718	5.2%	20 500	3.2%	535 495	84.5%	634 078	100.0%	(1 150)	(.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	122	-	-	-	31 000	9.9%	282 968	90.1%	314 091	93.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 332	37.7%	8 309	37.6%	1 525	6.9%	3 952	17.9%	22 118	6.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 455	2.5%	8 309	2.5%	32 525	9.7%	286 920	85.3%	336 208	100.0%

Contact Details

Municipal Manager	Mrs SP Dlamini	034 982 2133
Chief Financial Officer	Mr MPE Mthembu	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	268 618	266 831	102 580	38.2%	84 147	31.3%	9 499	3.6%	196 226	73.5%	62 727	93.2%	(84.9%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 100	3 471	850	40.5%	869	41.4%	583	16.8%	2 301	66.3%	548	81.9%	6.3%
Sale of Goods and Rendering of Services	149	729	182	122.2%	267	179.5%	161	22.1%	610	83.7%	58	90.0%	175.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 361	2 361	578	42.5%	513	37.7%	524	22.2%	1 615	68.4%	284	97.3%	84.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	265	323	94	35.6%	64	24.3%	62	19.2%	220	68.2%	101	89.6%	(38.8%)
Licences or permits	1 114	1 114	252	22.6%	265	23.7%	171	15.4%	688	61.8%	276	71.9%	(38.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	3	3	-	-	-	-	-	3	100.0%	2	-	(100.0%)
Operational Revenue	2	2	(0)	(21.7%)	1	35.2%	-	-	0	13.5%	396	30 387.2%	(100.0%)
Non-Exchange Revenue													
Property rates	45 718	40 358	10 246	22.4%	9 917	21.7%	6 612	16.4%	26 774	66.3%	6 370	86.8%	3.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	68	528	220	324.2%	166	244.2%	52	9.9%	438	83.0%	2	49.8%	2 511.3%
Licences or permits	559	659	224	40.1%	151	27.1%	213	32.4%	588	89.3%	137	57.9%	55.0%
Transfer and subsidies - Operational	215 762	215 762	89 520	41.5%	71 520	33.1%	843	.4%	161 883	75.0%	54 157	94.7%	(98.4%)
Interest Receivables	1 522	1 522	411	27.0%	415	27.3%	278	18.3%	1 104	72.5%	395	74.5%	(29.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	219 058	215 772	56 388	25.7%	56 377	25.7%	41 723	19.3%	154 488	71.6%	51 558	82.6%	(19.1%)
Employee related costs	124 821	124 821	29 818	23.9%	28 915	23.2%	19 891	15.9%	78 624	63.0%	23 631	69.0%	(15.8%)
Remuneration of councillors	18 596	18 596	4 440	23.9%	4 894	26.3%	2 971	16.0%	12 305	66.2%	4 479	75.4%	(33.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 635	-	-	-	-	-	-	-	-	-	(1 613)	5.5%	(100.0%)
Debt impairment	3 138	3 138	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 000	20 000	6 515	32.6%	6 497	32.5%	4 300	21.5%	17 312	86.6%	6 059	96.4%	(29.0%)
Interest,Dividends and Rent on Land	1 426	163	59	4.2%	60	4.2%	26	15.9%	145	88.8%	186	86.7%	(86.0%)
Contracted services	25 306	24 812	8 638	34.1%	9 474	37.4%	8 269	33.3%	26 382	106.3%	10 857	148.8%	(23.8%)
Transfers and subsidies	418	340	12	2.9%	(87)	(20.7%)	(2)	(.7%)	(77)	(22.5%)	235	62.7%	(101.0%)
Irrecoverable debts written off	-	-	287	-	1 711	-	246	-	2 244	-	140	-	75.7%
Operational Cost and Other Cost	23 718	23 903	6 618	27.9%	4 913	20.7%	6 023	25.2%	17 554	73.4%	7 584	98.4%	(20.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	49 561	51 059	46 191		27 770		(32 224)		41 738		11 169		
Transfers and subsidies - capital (monetary allocations)	45 805	50 805	10 898	23.8%	4 618	10.1%	4 195	8.3%	19 711	38.8%	16 032	84.0%	(73.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 366	101 864	57 090		32 388		(28 029)		61 449		27 201		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	95 366	101 864	57 090		32 388		(28 029)		61 449		27 201		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 366	101 864	57 090		32 388		(28 029)		61 449		27 201		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 366	101 864	57 090		32 388		(28 029)		61 449		27 201		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	43 191	52 258	(105 195)	(243.6%)	128 125	296.6%	5 813	11.1%	28 743	55.0%	12 514	75.3%	(53.5%)
National Government	33 743	32 024	(102 581)	(304.0%)	115 909	343.5%	3 448	10.8%	16 776	52.4%	11 884	79.9%	(71.0%)
Provincial Government	6 087	9 065	384	6.3%	-	-	1 645	18.1%	2 030	22.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 830	41 089	(102 197)	(256.6%)	115 909	291.0%	5 093	12.4%	18 805	45.8%	11 884	79.9%	(57.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 361	11 169	(2 998)	(89.2%)	12 216	363.5%	720	6.4%	9 938	89.0%	630	28.7%	14.4%
Capital Expenditure Functional	43 191	52 258	(105 195)	(243.6%)	128 125	296.6%	5 813	11.1%	28 743	55.0%	12 514	75.3%	(53.5%)
Municipal governance and administration	1 139	2 553	(293)	(25.7%)	881	77.3%	425	16.7%	1 013	39.7%	476	46.6%	(10.6%)
Executive and Council	61	61	-	-	-	-	-	-	-	-	-	-	(8.0%)
Finance and administration	1 078	2 492	(293)	(27.2%)	881	81.7%	425	17.1%	1 013	40.7%	476	51.9%	(10.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 222	5 303	1 605	72.3%	3 233	145.5%	-	-	4 838	91.2%	154	(6.7%)	(100.0%)
Community and Social Services	1 996	3 343	(74)	(3.7%)	2 788	139.7%	-	-	2 714	81.2%	130	21.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	226	1 960	1 679	742.6%	445	196.9%	-	-	2 124	108.4%	24	(85.0%)	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 830	44 402	(103 256)	(259.2%)	120 760	303.2%	5 388	12.1%	22 892	51.6%	11 884	79.2%	(54.7%)
Planning and Development	-	2 978	(216)	-	216	-	1 457	48.9%	1 457	48.9%	-	-	(100.0%)
Road Transport	39 830	41 424	(103 040)	(258.7%)	120 544	302.6%	3 931	9.5%	21 435	51.7%	11 884	79.4%	(66.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	(3 251)	-	3 251	-	-	-	-	-	-	-	-
Energy sources	-	-	1 544	-	(1 544)	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	(3 986)	-	3 986	-	-	-	-	-	-	-	-
Waste Management	-	-	(810)	-	810	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	300 654	314 466	(20 521)	(6.8%)	213 879	71.1%	51 838	16.5%	245 196	78.0%	693	11.3%	7 380.2%
Property rates	34 288	27 674	-	-	(116)	(.3%)	(26)	(.1%)	(142)	(.5%)	-	-	(100.0%)

Service charges	1 280	3 273	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 158	14 590	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	215 762	215 762	(4 645)	(2.2%)	121 822	56.5%	32 838	15.2%	150 016	69.5%	693	3.2%	4 638.6%
Transfers and Subsidies - Capital	45 805	50 805	(15 876)	(34.7%)	91 876	200.6%	19 000	37.4%	95 000	187.0%	-	74.1%	(100.0%)
Interest	1 361	2 361	-	-	296	21.7%	26	1.1%	322	13.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(200 875)	(238 211)	188 944	(94.1%)	(338 371)	168.4%	(46 456)	19.5%	(195 884)	82.2%	(188 400)	101.8%	(75.3%)
Suppliers and employees	(199 470)	(237 712)	188 944	(94.7%)	(338 371)	169.6%	(46 456)	19.5%	(195 884)	82.4%	(188 400)	102.6%	(75.3%)
Finance charges	(988)	(159)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(418)	(340)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	99 779	76 255	168 423	168.8%	(124 492)	(124.8%)	5 382	7.1%	49 312	64.7%	(187 707)	(161.7%)	(102.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 670)	(60 096)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(49 670)	(60 096)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(49 670)	(60 096)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 542)	(2 489)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 542)	(2 489)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 542)	(2 489)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	47 567	13 670	168 423	354.1%	(124 492)	(261.7%)	5 382	39.4%	49 312	360.7%	(187 707)	(261.7%)	(102.9%)
Cash/cash equivalents at the year begin:	385	1 739	3 877	1 006.9%	169 207	43 944.5%	44 715	2 571.4%	3 877	223.0%	23 087	131.0%	93.7%
Cash/cash equivalents at the year end:	47 952	15 409	172 299	359.3%	44 715	93.3%	50 097	325.1%	50 097	325.1%	(164 619)	(277.2%)	(130.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	44	.1%	1 665	3.7%	43 476	96.2%	45 186	55.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2	100.0%	-	-	-	-	-	-	2	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(0)	-	394	2.2%	115	.6%	17 616	97.2%	18 124	22.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	19	13.3%	3	2.4%	118	84.3%	140	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	278	1.6%	136	.8%	17 155	97.6%	17 569	21.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Total By Income Source	2	-	734	.9%	1 919	2.4%	78 365	96.7%	81 020	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	(944)	(2.9%)	1 486	4.5%	32 365	98.4%	32 907	40.6%	-	-	-	-
Commercial	2	-	1 217	4.8%	239	.9%	23 982	94.3%	25 440	31.4%	-	-	-	-
Households	-	-	424	1.9%	178	.8%	21 800	97.3%	22 402	27.6%	-	-	-	-
Other	-	-	38	13.9%	16	5.7%	218	80.4%	271	3%	-	-	-	-
Total By Customer Group	2	-	734	.9%	1 919	2.4%	78 365	96.7%	81 020	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	837	15.5%	(64)	(1.2%)	108	2.0%	4 510	83.7%	5 390	22.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 427	13.1%	2 749	14.9%	(51)	(.3%)	13 385	72.3%	16 511	77.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 264	13.7%	2 685	11.2%	57	.2%	17 895	74.9%	23 901	100.0%

Contact Details

Municipal Manager	Mr M.M MNGUNI	035 831 7519
Chief Financial Officer	Ms Nonhlanhla Q Mzimela - Madwe	035 831 7500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Operating Revenue and Expenditure														
Operating Revenue		508 183	640 389	161 704	31.8%	143 509	28.2%	159 174	24.9%	464 386	72.5%	105 389	81.1%	51.0%
Exchange Revenue														
Service charges - Electricity		110 480	110 480	25 395	23.0%	24 842	22.5%	27 057	24.5%	77 294	70.0%	23 085	70.9%	17.2%
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		12 114	12 114	2 806	23.2%	2 802	23.1%	2 803	23.1%	8 411	69.4%	3 293	85.1%	(14.9%)
Sale of Goods and Rendering of Services		702	411	160	22.9%	133	19.0%	145	35.1%	438	106.5%	261	103.5%	(44.7%)
Agency services		2 500	2 500	461	18.5%	437	17.5%	491	19.6%	1 390	55.6%	361	47.2%	36.0%
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 025	1 025	19	1.9%	82	8.0%	113	11.0%	214	20.9%	9	63.5%	1 222.2%
Interest earned from Current and Non Current Assets		2 192	2 192	634	28.9%	396	18.1%	707	32.2%	1 736	79.2%	328	61.3%	115.7%
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 205	2 205	18	.8%	350	15.9%	314	14.2%	682	30.9%	401	91.2%	(21.8%)
Licences or permits		355	355	45	12.7%	16	4.6%	121	34.1%	183	51.4%	144	60.2%	(15.8%)
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		189	189	18	9.3%	39	20.7%	18	9.4%	75	39.4%	24	1.7%	(25.6%)
Non-Exchange Revenue														
Property rates		149 885	154 885	38 476	25.7%	39 004	26.0%	40 680	26.3%	118 161	76.3%	19 957	90.6%	103.8%
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		600	600	649	108.1%	335	55.8%	785	130.8%	1 768	294.7%	362	104.7%	117.0%
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		222 682	298 427	92 007	41.3%	73 988	33.2%	84 765	28.4%	250 760	84.0%	56 151	81.4%	51.0%
Interest Receivables		3 254	7 254	1 015	31.2%	1 084	33.3%	1 176	16.2%	3 275	45.1%	1 013	76.8%	16.0%
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	47 751	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure		580 064	728 487	158 710	27.4%	108 828	18.8%	156 172	21.4%	423 710	58.2%	140 472	64.4%	11.2%
Employee related costs		190 207	190 206	45 730	24.0%	45 952	24.2%	47 433	24.9%	139 115	73.1%	43 312	64.3%	9.5%
Remuneration of councillors		18 358	19 108	4 464	24.3%	6 336	34.5%	4 747	24.8%	15 546	81.4%	4 480	67.6%	5.9%
Bulk purchases - electricity		170 966	170 966	54 283	31.8%	3 491	2.0%	36 556	21.4%	94 329	55.2%	31 288	76.3%	16.8%
Inventory consumed		6 348	8 164	965	15.2%	1 178	18.5%	3 402	41.7%	5 545	67.9%	2 358	96.6%	44.3%
Debt impairment		26 584	53 063	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment		74 391	59 391	1 626	2.2%	10 522	14.1%	5 527	9.3%	17 674	29.8%	17 969	54.6%	(69.2%)
Interest/Dividends and Rent on Land		-	5 500	5 609	-	(1 382)	-	8 044	146.3%	12 272	223.1%	3 606	83.7%	123.1%
Contracted services		45 979	174 311	26 516	57.7%	27 487	59.8%	20 806	11.9%	74 809	42.9%	22 266	58.6%	(6.6%)
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		3 562	5 158	504	14.2%	417	11.7%	13 723	266.1%	14 644	283.9%	662	37.4%	1 973.0%
Operational Cost and Other Cost		43 669	42 620	19 013	43.5%	14 828	34.0%	15 936	37.4%	49 776	116.8%	14 530	82.8%	9.7%
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		(71 882)	(88 098)	2 994		34 681		3 002		40 677		(35 083)		
Transfers and subsidies - capital (monetary allocations)		44 593	70 593	16 516	37.0%	20 289	45.5%	2 910	4.1%	39 715	56.3%	2 043	83.7%	42.4%
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(27 289)	(17 505)	19 510		54 970		5 912		80 392		(33 040)		
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(27 289)	(17 505)	19 510		54 970		5 912		80 392		(33 040)		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(27 289)	(17 505)	19 510		54 970		5 912		80 392		(33 040)		
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(27 289)	(17 505)	19 510		54 970		5 912		80 392		(33 040)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	52 329	75 180	19 597	37.5%	20 174	38.6%	2 927	3.9%	42 698	56.8%	1 956	86.3%	49.6%
National Government	27 109	49 717	14 240	52.5%	13 422	49.5%	642	1.3%	28 304	56.9%	1 413	92.5%	(54.5%)
Provincial Government	6 087	6 087	-	-	3 231	53.1%	1 535	25.2%	4 766	78.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 196	55 804	14 240	42.9%	16 653	50.2%	2 177	3.9%	33 070	59.3%	1 413	92.5%	54.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 133	19 375	5 357	28.0%	3 521	18.4%	749	3.9%	9 627	49.7%	543	75.5%	38.0%
Capital Expenditure Functional	52 329	75 180	19 597	37.5%	20 174	38.6%	2 927	3.9%	42 698	56.8%	1 956	86.3%	49.6%
Municipal governance and administration	14 952	15 244	3 458	23.1%	2 158	14.4%	56	.4%	5 672	37.2%	543	59.9%	(89.7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 952	15 244	3 458	23.1%	2 158	14.4%	56	.4%	5 672	37.2%	543	59.9%	(89.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 952	43 814	9 414	41.0%	15 812	68.9%	2 351	5.4%	27 576	62.9%	1 413	95.2%	66.4%
Community and Social Services	22 552	37 192	9 279	41.1%	12 581	55.8%	815	2.2%	22 676	61.0%	-	69.0%	(100.0%)
Sport And Recreation	-	6 087	-	-	3 231	-	1 535	25.2%	4 766	78.3%	1 413	-	8.7%
Public Safety	400	535	135	33.8%	-	-	-	-	135	25.2%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 725	12 816	5 095	47.5%	994	9.3%	-	-	6 089	47.5%	-	54.4%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 725	12 816	5 095	47.5%	994	9.3%	-	-	6 089	47.5%	-	54.4%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 700	3 305	1 630	44.1%	1 210	32.7%	520	15.7%	3 360	101.7%	-	81.7%	(100.0%)
Energy sources	3 700	3 305	1 630	44.1%	1 210	32.7%	520	15.7%	3 360	101.7%	-	81.7%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities	575 164	716 177	(36 979)	(6.4%)	127 809	22.2%	299 073	41.8%	389 903	54.4%	8 125	57.6%	3 580.7%
Receipts	132 511	148 703	(23 025)	(17.4%)	4 612	3.5%	45 386	30.5%	26 972	18.1%	(19 757)	(5.2%)	(329.7%)
Property rates													

Service charges	126 242	126 242	(17 400)	(13.8%)	5 440	4.3%	30 531	24.2%	18 571	14.7%	(19 615)	(16.2%)	(255.7%)
Other revenue	46 943	70 019	(1 488)	(3.2%)	375	8%	2 400	3.4%	1 287	1.8%	(1 687)	(3.1%)	(242.3%)
Transfers and Subsidies - Operational	222 682	298 427	13 990	6.3%	99 705	44.8%	158 548	53.1%	272 244	91.2%	50 591	117.3%	213.4%
Transfers and Subsidies - Capital	44 593	70 593	(7 000)	(15.7%)	17 186	38.5%	60 000	85.0%	70 186	99.4%	-	174.8%	(100.0%)
Interest	2 192	2 192	(2 056)	(93.8%)	491	22.4%	2 208	100.7%	643	29.3%	(1 408)	(27.6%)	(256.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(503 148)	(626 886)	7 447	(1.5%)	(60 840)	12.1%	(20 975)	3.3%	(74 368)	11.9%	(33 190)	12.6%	(36.8%)
Suppliers and employees	(503 148)	(621 386)	7 447	(1.5%)	(60 840)	12.1%	(20 975)	3.4%	(74 368)	12.0%	(33 190)	12.8%	(36.8%)
Finance charges	-	(5 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	72 016	89 290	(29 532)	(41.0%)	66 969	93.0%	278 098	311.5%	315 536	353.4%	(25 064)	430.2%	(1 209.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 178)	(89 089)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(60 178)	(89 089)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(60 178)	(89 089)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 837	202	(29 532)	(249.5%)	66 969	565.7%	278 098	137 883.3%	315 536	156 445.0%	(25 064)	1 238.5%	(1 209.5%)
Cash/cash equivalents at the year begin:	4 872	4 195	4 195	86.1%	(25 349)	(520.3%)	41 620	992.1%	4 195	100.0%	322 025	-	(87.1%)
Cash/cash equivalents at the year end:	16 709	4 397	(25 349)	(151.7%)	41 620	249.1%	319 718	7 271.8%	319 718	7 271.8%	296 961	1 043.6%	7.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 670	25.9%	3 541	16.2%	292	1.3%	12 402	56.6%	21 906	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 048	5.2%	10 417	4.9%	5 564	2.6%	184 073	87.2%	211 102	77.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 261	9.6%	1 017	7.8%	407	3.1%	10 417	79.5%	13 102	4.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	12.8%	87	17.0%	26	5.0%	332	65.1%	510	2%	-	-	-	-
Interest on Arrear Debtor Accounts	837	3.1%	2 952	11.0%	1 925	7.2%	21 114	78.7%	26 829	9.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(5)	100.0%	(5)	-	-	-	-	-
Total By Income Source	18 882	6.9%	18 013	6.6%	8 215	3.0%	228 333	83.5%	273 443	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 920	8.0%	7 420	6.7%	4 406	4.0%	90 237	81.3%	110 962	40.6%	-	-	-	-
Commercial	3 490	11.7%	1 669	5.6%	516	1.7%	24 253	81.0%	29 929	10.9%	-	-	-	-
Households	2 997	6.1%	3 692	7.5%	1 867	3.8%	40 810	82.6%	49 367	18.1%	-	-	-	-
Other	3 475	4.2%	5 232	6.3%	1 406	1.7%	73 032	87.8%	83 146	30.4%	-	-	-	-
Total By Customer Group	18 882	6.9%	18 013	6.6%	8 215	3.0%	228 333	83.5%	273 443	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 355	6%	17 222	4.5%	17 531	4.6%	345 584	90.3%	382 693	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 559	(11 058.3%)	(1 573)	11 158.3%	-	-	-	-	(14)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 915	1.0%	15 649	4.1%	17 531	4.6%	345 584	90.3%	382 678	100.0%

Contact Details

Municipal Manager	Mr Sandile Martin Khomo	035 874 5807
Chief Financial Officer	Mr Jabulani Henry	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part 5: Cash Receipts and Payments													
	2025/26									2024/25		Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	1 953 374	2 025 997	1 009 198	51.7%	1 145 254	58.6%	1 077 841	53.2%	3 232 293	159.5%	952 428	147.4%	13.2%

Service charges	58 477	50 914	10 097	17.3%	11 466	19.6%	13 149	25.8%	34 712	68.2%	12 469	54.9%	5.5%
Other revenue	249 778	288 571	248 029	99.3%	627 975	251.4%	597 394	207.0%	1 473 398	510.6%	454 186	814.0%	31.5%
Transfers and Subsidies - Operational	720 384	764 091	313 182	43.5%	241 582	33.5%	209 238	27.4%	764 001	100.0%	178 201	92.2%	17.4%
Transfers and Subsidies - Capital	916 219	916 219	436 700	47.7%	262 940	28.7%	256 579	28.0%	956 219	104.4%	306 681	90.4%	(16.3%)
Interest	8 516	6 203	1 189	14.0%	1 292	15.2%	1 482	23.9%	3 963	63.9%	890	61.4%	66.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(578 653)	(876 388)	(502 360)	86.8%	(419 681)	72.5%	(347 845)	39.7%	(1 269 886)	144.9%	(190 453)	89.9%	82.6%
Suppliers and employees	(578 653)	(873 799)	(502 360)	86.8%	(419 681)	72.5%	(347 845)	39.8%	(1 269 886)	145.3%	(190 453)	90.1%	82.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	(2 589)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	1 374 721	1 149 610	506 838	36.9%	725 573	52.8%	729 996	63.5%	1 962 407	170.7%	761 974	228.4%	(4.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(854 309)	(862 515)	(121 102)	14.2%	(209 505)	24.5%	(215 474)	25.0%	(546 081)	63.3%	(47 664)	59.6%	352.1%
Capital assets	(854 309)	(862 515)	(121 102)	14.2%	(209 505)	24.5%	(215 474)	25.0%	(546 081)	63.3%	(47 664)	59.6%	352.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(854 309)	(862 515)	(121 102)	14.2%	(209 505)	24.5%	(215 474)	25.0%	(546 081)	63.3%	(47 664)	59.6%	352.1%
Cash Flow from Financing Activities													
Receipts	-	-	(4)	-	1	-	16	-	12	-	1	(273.4%)	2 249.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(4)	-	1	-	16	-	12	-	1	(273.4%)	2 249.1%
Payments	(17 712)	(17 712)	(253)	1.4%	(8 746)	49.4%	(246)	1.4%	(9 244)	52.2%	(727)	56.0%	(66.2%)
Repayment of borrowing	(17 712)	(17 712)	(253)	1.4%	(8 746)	49.4%	(246)	1.4%	(9 244)	52.2%	(727)	56.0%	(66.2%)
Net Cash from(used) Financing Activities	(17 712)	(17 712)	(257)	1.5%	(8 745)	49.4%	(230)	1.3%	(9 232)	52.1%	(726)	56.1%	(68.3%)
Net Increase/(Decrease) in cash held	502 700	269 383	385 478	76.7%	507 324	100.9%	514 292	190.9%	1 407 094	522.3%	713 584	(4 246.7%)	(27.9%)
Cash/cash equivalents at the year begin:	(11 176)	23 103	20 433	(182.8%)	408 581	(3 655.9%)	915 905	3 964.5%	20 433	88.4%	615 670	100.0%	48.8%
Cash/cash equivalents at the year end:	491 525	292 486	408 581	83.1%	915 905	186.3%	1 430 197	489.0%	1 430 197	489.0%	1 329 254	4 902.5%	7.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 841	2.1%	3 622	1.6%	3 370	1.5%	216 857	94.8%	228 689	77.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 597	2.7%	1 106	1.9%	932	1.6%	54 903	93.8%	58 539	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	1.3%	-	-	12	2.6%	442	96.1%	460	2%	-	-	-	-
Interest on Arrear Debtor Accounts	59	2.6%	58	2.6%	57	2.6%	2 054	92.2%	2 228	8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	300	6.2%	68	1.4%	4	.1%	4 459	92.3%	4 831	1.6%	-	-	-	-
Total By Income Source	6 802	2.3%	4 853	1.6%	4 375	1.5%	278 717	94.6%	294 748	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 492	5.7%	1 275	2.9%	882	2.0%	39 384	89.4%	44 033	14.9%	-	-	-	-
Commercial	873	4.2%	640	3.1%	405	2.0%	18 799	90.7%	20 716	7.0%	-	-	-	-
Households	3 438	1.5%	2 939	1.3%	3 088	1.3%	220 534	95.9%	229 998	78.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 802	2.3%	4 853	1.6%	4 375	1.5%	278 717	94.6%	294 748	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 214	100.0%	-	-	-	-	-	-	4 214	7.6%
Bulk Water	46	.3%	1	-	4	-	14 726	99.7%	14 777	26.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	651	1.8%	199	.8%	9 121	25.9%	25 260	71.7%	35 231	63.5%
Auditor-General	-	-	1	100.0%	-	-	-	-	1	-
Other	124	9.7%	83	6.5%	-	-	1 067	83.8%	1 273	2.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 034	9.1%	284	.5%	9 125	16.4%	41 053	74.0%	55 496	100.0%

Contact Details

Municipal Manager	Mr Sibongiseni Mosia	035 874 5506
Chief Financial Officer	Ms Sthembele Mabili	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	308 505	312 773	115 650	37.5%	98 341	31.9%	76 815	24.6%	290 806	93.0%	72 439	90.2%	6.0%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	33	-	(100.0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	491	470	117	23.9%	117	23.9%	127	26.9%	362	76.9%	117	75.0%	7.8%
Sale of Goods and Rendering of Services	65	88	29	44.1%	15	22.4%	14	15.9%	58	65.3%	27	82.2%	(47.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 957	14 595	3 213	24.8%	1 583	12.2%	2 508	17.2%	7 305	50.0%	2 618	67.3%	(4.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	486	417	106	21.9%	90	18.5%	94	22.6%	290	69.7%	101	63.6%	(6.6%)
Licences or permits	2 161	2 861	694	32.1%	713	33.0%	756	26.4%	2 164	75.6%	706	82.1%	7.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	12 391	12 391	1 097	8.9%	4 302	34.7%	4 975	40.1%	10 373	83.7%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	606	929	177	29.2%	252	41.6%	177	19.1%	606	65.3%	189	80.3%	(6.4%)
Non-Exchange Revenue													
Property rates	27 842	27 085	6 674	24.0%	6 676	24.0%	7 057	26.1%	20 407	75.3%	6 459	68.9%	9.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 546	1 546	65	4.2%	286	18.5%	242	15.7%	593	38.4%	75	53.3%	221.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	249 558	249 851	103 478	41.4%	84 307	33.7%	61 264	24.5%	249 049	99.7%	62 114	99.0%	(1.4%)
Interest Receivables	-	2 540	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	(0)	-	(400)	-	(401)	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	304 385	312 756	54 041	17.8%	61 918	20.3%	60 850	19.5%	176 810	56.5%	74 269	62.6%	(18.1%)
Employee related costs	119 614	119 504	22 354	18.7%	26 027	21.8%	25 180	21.1%	73 560	61.6%	23 090	65.2%	9.0%
Remuneration of councillors	17 363	16 706	3 833	22.1%	4 334	25.0%	3 917	23.4%	12 083	72.3%	4 371	70.2%	(10.4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 262	2 110	259	11.5%	80	3.5%	726	34.4%	1 064	50.4%	1 441	51.2%	(49.6%)
Debt impairment	9 460	9 460	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	27 268	29 268	4 811	17.6%	9 916	36.4%	7 320	25.0%	22 047	75.3%	6 983	62.6%	4.8%
Interest/Dividends and Rent on Land	995	1 224	4	.4%	213	21.4%	1	-	217	17.7%	1	.3%	(22.2%)
Contracted services	65 422	65 109	9 245	14.1%	13 121	20.1%	16 506	25.4%	38 871	59.7%	15 793	51.3%	4.5%
Transfers and subsidies	16 838	17 721	4 601	27.3%	2 211	13.1%	1 424	8.0%	8 235	46.5%	4 267	59.1%	(66.6%)
Irrecoverable debts written off	-	2 340	-	-	145	-	696	29.8%	841	36.0%	3 335	100.0%	(79.1%)
Operational Cost and Other Cost	45 162	49 314	8 936	19.8%	5 874	13.0%	5 081	10.3%	19 890	40.3%	14 987	82.4%	(66.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 120	17	61 609		36 423		15 964		113 996		(1 829)		
Transfers and subsidies - capital (monetary allocations)	44 096	68 046	8 481	19.2%	3 687	8.4%	15 559	22.9%	27 727	40.7%	4 407	76.7%	253.1%
Transfers and subsidies - capital (in-kind)	-	77	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 216	68 140	70 090		40 110		31 523		141 723		2 577		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 216	68 140	70 090		40 110		31 523		141 723		2 577		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 216	68 140	70 090		40 110		31 523		141 723		2 577		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 216	68 140	70 090		40 110		31 523		141 723		2 577		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	39 593	76 019	5 898	14.9%	4 891	12.4%	12 478	16.4%	23 268	30.6%	8 768	39.0%	42.3%
National Government	38 380	57 530	5 898	15.4%	4 417	11.5%	11 335	19.7%	21 650	37.6%	916	35.8%	1 137.9%
Provincial Government	-	1 640	-	-	-	-	655	40.0%	655	40.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 380	59 171	5 898	15.4%	4 417	11.5%	11 991	20.3%	22 306	37.7%	916	35.8%	1 209.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 213	16 848	-	-	475	39.1%	488	2.9%	963	5.7%	7 852	45.2%	(93.8%)
Capital Expenditure Functional	39 593	76 019	5 898	14.9%	4 891	12.4%	12 478	16.4%	23 268	30.6%	8 768	39.0%	42.3%
Municipal governance and administration	474	4 735	-	-	-	-	93	2.0%	93	2.0%	7 002	75.0%	(98.7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	474	4 735	-	-	-	-	93	2.0%	93	2.0%	7 002	75.0%	(98.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 043	7 461	202	5.0%	202	5.0%	1 343	18.0%	1 746	23.4%	85	7.5%	1 478.8%
Community and Social Services	-	2 783	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 913	4 461	202	5.2%	202	5.2%	1 070	24.0%	1 474	33.0%	85	9.8%	1 158.0%
Public Safety	130	217	-	-	-	-	273	125.5%	273	125.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 901	58 704	5 697	16.3%	4 215	12.1%	10 265	17.5%	20 177	34.4%	916	34.9%	1 021.0%
Planning and Development	435	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 467	58 704	5 697	16.5%	4 215	12.2%	10 265	17.5%	20 177	34.4%	916	34.9%	1 021.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	174	3 814	-	-	475	273.1%	777	20.4%	1 252	32.8%	765	15.4%	1.6%
Energy sources	-	1 640	-	-	76	-	777	47.4%	853	52.0%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	2 174	-	-	399	-	-	-	399	18.4%	628	12.3%	(100.0%)
Waste Management	174	-	-	-	-	-	-	-	-	-	137	23.7%	(100.0%)
Other	-	1 304	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		343 179	369 660	165 484	48.2%	132 454	38.6%	165 701	44.8%	463 640	125.4%	94 858	103.9%	74.7%
Property rates		17 598	17 598	7 988	45.4%	2 778	15.8%	17 973	102.1%	28 739	163.3%	1 313	41.2%	1 268.3%

Service charges	412	540	92	22.3%	166	40.4%	177	32.8%	436	80.6%	544	211.7%	(67.4%)
Other revenue	18 158	20 916	122 641	675.4%	105 933	583.4%	115 389	551.7%	343 962	1 644.5%	71 363	1 573.3%	61.7%
Transfers and Subsidies - Operational	249 958	249 851	2 484	1.0%	19 350	7.7%	701	.3%	22 535	9.0%	736	2.9%	(4.8%)
Transfers and Subsidies - Capital	44 096	66 160	29 413	66.7%	2 850	6.5%	29 987	45.3%	62 250	94.1%	18 283	121.3%	64.0%
Interest	12 957	14 595	2 867	22.1%	1 377	10.6%	1 474	10.1%	5 718	39.2%	2 618	67.3%	(43.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(272 810)	(304 951)	(69 572)	25.5%	(68 610)	25.1%	(72 039)	23.8%	(210 222)	68.9%	(79 619)	92.4%	(9.5%)
Suppliers and employees	(256 025)	(287 009)	(69 572)	27.2%	(68 610)	26.8%	(71 843)	25.0%	(210 014)	73.2%	(79 619)	97.3%	(9.8%)
Finance charges	(5)	(235)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(16 779)	(17 706)	-	-	-	-	(207)	1.2%	(207)	1.2%	-	-	(100.0%)
Net Cash from/used) Operating Activities	70 369	64 709	95 912	136.3%	63 844	90.7%	93 662	144.7%	253 418	391.2%	15 238	149.1%	514.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 381)	(87 421)	(4 785)	10.5%	(3 687)	8.1%	(11 643)	13.3%	(20 115)	23.0%	(1 053)	30.8%	1 005.7%
Capital assets	(45 381)	(87 421)	(4 785)	10.5%	(3 687)	8.1%	(11 643)	13.3%	(20 115)	23.0%	(1 053)	30.8%	1 005.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Investing Activities	(45 381)	(87 421)	(4 785)	10.5%	(3 687)	8.1%	(11 643)	13.3%	(20 115)	23.0%	(1 053)	30.8%	1 005.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	24 987	(22 712)	91 127	364.7%	60 157	240.8%	82 019	(361.1%)	233 303	(1 027.2%)	14 185	2 963.4%	478.2%
Cash/cash equivalents at the year begin:	203 497	113 394	15 191	7.5%	86 581	42.5%	255 539	225.4%	15 191	13.4%	169 266	(.1%)	51.0%
Cash/cash equivalents at the year end:	228 485	90 682	86 965	38.1%	259 041	113.4%	337 558	372.2%	337 558	372.2%	183 253	180.0%	84.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 177	1.8%	(2 179)	(3.4%)	948	1.5%	64 998	100.1%	64 945	84.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	56	38.1%	12	8.0%	6	4.0%	73	49.9%	146	2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	3.1%	46	4.3%	24	2.2%	977	90.5%	1 080	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	202	1.9%	394	3.6%	10 265	94.5%	10 861	14.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Income Source	1 266	1.6%	(1 919)	(2.5%)	1 372	1.8%	76 313	99.1%	77 032	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	392	1.1%	(3 304)	(8.9%)	447	1.2%	39 604	106.6%	37 140	48.2%	-	-	-	-
Commercial	736	2.0%	1 086	2.9%	800	2.2%	34 408	92.9%	37 030	48.1%	-	-	-	-
Households	4	50.0%	4	50.0%	-	-	-	-	8	-	-	-	-	-
Other	133	4.7%	295	10.3%	125	4.4%	2 302	80.6%	2 855	3.7%	-	-	-	-
Total By Customer Group	1 266	1.6%	(1 919)	(2.5%)	1 372	1.8%	76 313	99.1%	77 032	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	(0)	100.0%	-	-	-	-	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	121	8.0%	(280)	(18.6%)	0	-	1 663	110.6%	1 504	67.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	229	32.1%	479	67.2%	10	1.5%	(6)	(.8%)	713	32.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	350	15.8%	199	9.0%	10	.5%	1 658	74.8%	2 217	100.0%

Contact Details

Municipal Manager	Mr Nkosinathi Phumtani Emmuel Myeni	035 592 0680
Chief Financial Officer	Mrs Nozipho Princess Mkhabela	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	340 292	341 542	128 214	37.7%	100 862	29.6%	78 353	22.9%	307 429	90.0%	112 330	94.0%	(30.2%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 447	4 327	1 061	23.9%	1 083	24.4%	1 083	25.0%	3 227	74.6%	1 054	74.1%	2.8%
Sale of Goods and Rendering of Services	438	438	33	7.4%	55	12.6%	99	22.6%	187	42.6%	85	92.0%	16.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 861	1 861	756	40.6%	605	32.5%	471	25.3%	1 833	98.5%	493	71.6%	(4.3%)
Interest earned from Current and Non Current Assets	1 770	3 000	990	55.9%	760	42.9%	1 093	36.4%	2 843	94.8%	113	100.5%	871.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 783	3 778	941	24.9%	946	25.0%	940	24.9%	2 827	74.8%	957	73.7%	(1.8%)
Licences or permits	1 200	1 200	158	13.2%	197	16.5%	250	20.9%	606	50.5%	103	25.3%	143.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	4 275	4 275	1 151	26.9%	-	-	1 623	38.0%	2 774	64.9%	3 994	51.2%	(59.4%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	574	574	208	36.2%	111	19.2%	419	72.9%	737	128.4%	336	243.6%	24.7%
Non-Exchange Revenue													
Property rates	47 372	45 932	11 460	24.2%	11 500	24.3%	11 470	25.0%	34 429	75.0%	10 427	73.5%	10.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	797	797	232	29.1%	225	28.2%	422	53.0%	878	110.3%	290	108.5%	45.5%
Licences or permits	230	230	276	120.0%	308	134.0%	328	142.8%	912	396.7%	275	-	19.5%
Transfer and subsidies - Operational	271 405	272 990	110 061	40.6%	84 481	31.1%	59 343	21.7%	253 885	93.0%	93 586	99.2%	(36.6%)
Interest Receivables	2 140	2 140	888	41.5%	590	27.6%	811	37.9%	2 290	107.0%	619	73.5%	31.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	326 146	343 167	83 619	25.6%	92 440	28.3%	87 593	25.5%	263 652	76.8%	75 235	75.3%	16.4%
Employee related costs	182 002	178 504	44 079	24.2%	44 309	24.3%	44 320	24.8%	132 708	74.3%	39 937	74.3%	11.0%
Remuneration of councillors	22 686	19 385	4 846	21.4%	4 846	21.4%	4 846	25.0%	14 539	75.0%	4 846	74.1%	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Debt impairment	12 721	15 186	6 096	47.9%	190	1.5%	6 407	42.2%	12 693	83.6%	3 021	36.7%	112.1%
Depreciation, Amortisation and Impairment	39 415	36 415	9 803	24.9%	9 972	25.3%	8 582	23.6%	28 357	77.9%	9 470	74.6%	(9.4%)
Interest/Dividends and Rent on Land	-	1 534	221	-	-	-	1	-	221	14.4%	-	-	(100.0%)
Contracted services	24 706	36 579	4 415	17.9%	14 523	58.8%	13 558	37.1%	32 496	88.8%	10 027	82.4%	35.2%
Transfers and subsidies	9 202	6 853	838	9.1%	1 538	16.7%	4 937	72.0%	7 314	106.7%	(2 438)	108.2%	(302.5%)
Irrecoverable debts written off	4 337	2 478	8	2%	3 733	86.1%	-	-	3 740	150.9%	1 088	49.7%	(100.0%)
Operational Cost and Other Cost	31 076	46 232	13 313	42.8%	13 329	42.9%	4 942	10.7%	31 584	68.3%	9 282	97.7%	(46.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 145	(1 624)	44 595		8 422		(9 240)		43 777		37 096		
Transfers and subsidies - capital (monetary allocations)	55 461	55 461	5 499	9.9%	21 097	38.0%	3 583	6.5%	30 179	54.4%	8 874	51.9%	(59.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69 606	53 837	50 094		29 518		(5 657)		73 956		45 969		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	69 606	53 837	50 094		29 518		(5 657)		73 956		45 969		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69 606	53 837	50 094		29 518		(5 657)		73 956		45 969		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69 606	53 837	50 094		29 518		(5 657)		73 956		45 969		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	46 337	52 032	6 912	14.9%	16 479	35.6%	11 652	22.4%	35 043	67.3%	12 339	77.6%	(5.6%)
National Government	44 248	47 400	5 274	11.9%	15 814	35.7%	6 941	14.6%	28 030	59.1%	(5 676)	64.6%	(222.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 248	47 400	5 274	11.9%	15 814	35.7%	6 941	14.6%	28 030	59.1%	(5 676)	64.0%	(222.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 089	4 632	1 638	78.4%	665	31.8%	4 711	101.7%	7 013	151.4%	18 015	92.0%	(73.9%)
Capital Expenditure Functional	46 337	52 032	6 912	14.9%	16 479	35.6%	10 641	20.5%	34 031	65.4%	13 177	78.6%	(19.2%)
Municipal governance and administration	2 089	1 978	106	5.1%	272	13.0%	8	.4%	386	19.5%	(266)	93.8%	(102.9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 089	1 978	106	5.1%	272	13.0%	8	.4%	386	19.5%	(266)	93.8%	(102.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 726	25 415	5 206	26.4%	7 560	38.3%	8 825	34.7%	21 591	85.0%	1 072	36.9%	723.0%
Community and Social Services	16 439	12 893	1 559	9.5%	3 182	19.4%	3 898	30.2%	8 639	67.0%	1 196	21.8%	225.9%
Sport And Recreation	3 287	12 522	3 647	110.9%	4 378	133.2%	4 926	39.3%	12 951	103.4%	(124)	42.5%	(4 077.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 759	24 639	1 600	7.0%	8 647	38.0%	1 809	7.3%	12 055	48.9%	12 370	92.0%	(85.4%)
Planning and Development	1 174	3 458	-	-	501	42.7%	1 346	38.9%	1 847	53.4%	3 618	68.9%	(62.8%)
Road Transport	21 585	21 181	1 600	7.4%	8 146	37.7%	463	2.2%	10 208	48.2%	8 752	100.1%	(94.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 764	-	-	-	-	-	-	-	-	-	-	100.0%	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	1 764	-	-	-	-	-	-	-	-	-	-	100.0%	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	393 070	397 071	165 787	42.2%	227 352	57.8%	154 362	38.9%	547 501	137.9%	177 696	198.2%	(13.1%)
Property rates	37 235	37 273	-	-	-	-	296	.8%	296	.8%	-	69.0%	(100.0%)

Service charges	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Other revenue	24 499	25 846	36	.1%	51	2%	36	.1%	123	5%	33	15.6%	9.4%
Transfers and Subsidies - Operational	271 605	272 990	165 751	61.0%	227 292	83.7%	154 027	56.4%	547 071	200.4%	177 662	283.2%	(13.3%)
Transfers and Subsidies - Capital	55 461	55 461	-	-	-	-	-	-	-	-	-	-	-
Interest	1 770	3 000	1	-	9	.5%	2	.1%	12	.4%	1	.1%	273.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(274 312)	(313 497)	(34 067)	12.4%	(58 548)	21.3%	(32 549)	10.4%	(125 163)	39.9%	(36 219)	61.1%	(10.1%)
Suppliers and employees	(273 159)	(310 335)	(34 067)	12.5%	(68 548)	21.4%	(32 549)	10.5%	(125 163)	40.3%	(36 219)	61.7%	(10.1%)
Finance charges	-	(1 534)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 152)	(1 628)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	118 758	83 573	131 720	110.9%	168 804	142.1%	121 813	145.8%	422 338	505.3%	141 477	626.2%	(13.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 288)	(59 712)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(53 288)	(59 712)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(53 288)	(59 712)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	22 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	22 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	22 000	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	65 471	45 861	131 720	201.2%	168 804	257.8%	121 813	265.6%	422 338	920.9%	141 477	764 050.9%	(13.9%)
Cash/cash equivalents at the year begin:	1 768	325	1 098	62.1%	132 819	7 511.8%	301 623	92 784.0%	1 098	337.8%	481 029	-	(37.3%)
Cash/cash equivalents at the year end:	67 239	46 187	132 819	197.5%	301 623	448.6%	423 436	916.8%	423 436	916.8%	622 506	33 660.3%	(32.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 789	4.6%	3 832	4.7%	1 100	1.3%	72 909	89.3%	81 630	52.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	406	2.0%	498	2.5%	230	1.1%	19 109	94.4%	20 244	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	296	11.3%	348	13.4%	83	3.2%	1 883	72.2%	2 609	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	611	100.0%	611	.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	481	.9%	810	1.6%	399	.8%	49 874	96.7%	51 564	32.9%	-	-	-	-
Total By Income Source	4 973	3.2%	5 488	3.5%	1 812	1.2%	144 385	92.2%	156 658	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 485	4.6%	2 558	4.7%	567	1.0%	48 943	89.7%	54 553	34.8%	-	-	-	-
Commercial	1 462	6.1%	1 000	4.1%	343	1.4%	21 669	88.5%	24 493	15.6%	-	-	-	-
Households	358	.6%	1 095	1.7%	541	.8%	62 760	96.9%	64 754	41.3%	-	-	-	-
Other	649	5.0%	835	6.5%	361	2.8%	11 014	85.7%	12 858	8.2%	-	-	-	-
Total By Customer Group	4 973	3.2%	5 488	3.5%	1 812	1.2%	144 385	92.2%	156 658	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	252	7.7%	83	2.6%	212	6.5%	2 712	83.2%	3 260	27.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	408	4.8%	1 855	21.7%	2	-	6 291	73.5%	8 556	72.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	660	5.6%	1 939	16.4%	214	1.8%	9 003	76.2%	11 816	100.0%

Contact Details

Municipal Manager	Mrs Nonthandazo pamele Ngcobo	035 572 1292
Chief Financial Officer	Mr Vusi Innocent Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2025/26									2024/25			Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	363 474	389 087	147 229	40.5%	124 109	34.1%	94 848	24.4%	366 186	94.1%	81 965	88.3%	15.7%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	6 954	6 954	1 500	21.6%	1 441	20.7%	1 418	20.4%	4 360	62.7%	1 345	60.7%	5.5%
Sale of Goods and Rendering of Services	514	424	110	21.3%	167	32.6%	70	16.4%	346	81.8%	85	17.3%	(17.6%)
Agency services	600	450	126	21.1%	37	6.2%	99	21.9%	263	58.3%	102	68.6%	(2.8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	2 521	2 521	-	-	-	-	67	2.7%	67	2.7%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	2 000	1 800	644	32.2%	258	12.9%	152	8.5%	1 055	58.6%	308	124.3%	(50.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	569	299	27	4.7%	25	4.4%	40	13.3%	92	30.6%	20	52.0%	94.9%
Licences or permits	3 125	3 625	798	25.5%	853	27.3%	985	27.2%	2 635	72.7%	822	77.1%	19.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Exchange Revenue													
Property rates	62 900	78 830	31 307	49.8%	14 923	23.7%	14 710	18.7%	60 940	77.3%	12 653	80.4%	16.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 000	2 000	403	20.2%	669	33.4%	101	5.0%	1 173	58.6%	836	93.4%	(87.9%)
Licences or permits	258 354	258 246	105 339	40.8%	99 334	38.4%	67 686	26.2%	272 359	105.5%	59 200	92.1%	14.3%
Interest Receivables	23 939	33 939	6 975	29.1%	6 402	26.7%	9 519	28.0%	22 896	67.5%	6 596	83.6%	44.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	330 565	348 794	84 586	25.6%	83 364	25.2%	70 709	20.3%	238 659	68.4%	57 605	61.6%	22.7%
Employee related costs	144 925	156 311	35 899	24.8%	44 651	30.8%	38 171	24.4%	118 721	76.0%	36 213	81.3%	5.4%
Remuneration of councillors	19 232	19 232	4 437	23.1%	4 401	22.9%	4 408	22.9%	13 245	68.9%	4 452	76.3%	(1.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	-	-	63	-	162	-	-	-	555	-	190	-	73.7%
Debt impairment	7 898	8 026	-	-	-	-	330	-	-	-	-	-	
Depreciation, Amortisation and Impairment	33 198	35 206	8 800	26.5%	8 803	26.5%	8 504	24.2%	26 107	74.2%	7 651	78.9%	11.2%
Interest,Dividends and Rent on Land	1 200	1 200	29	2.5%	-	-	695	57.9%	724	60.4%	-	-	(100.0%)
Contracted services	77 513	81 555	21 867	28.2%	14 332	18.5%	11 265	13.8%	47 463	58.2%	5 912	30.3%	90.5%
Transfers and subsidies	725	725	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	4 720	5 972	12 020	8.9%	1 639	34.7%	371	6.2%	2 430	40.7%	145	58.2%	156.4%
Operational Cost and Other Cost	41 155	40 568	13 070	31.8%	9 377	22.8%	6 966	17.2%	29 413	72.5%	3 043	45.9%	128.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	32 909	40 293	62 644		40 744		24 139		127 527		24 360		
Transfers and subsidies - capital (monetary allocations)	37 478	37 478	7 234	19.3%	13 750	36.7%	10 196	27.2%	31 180	83.2%	10 294	88.3%	(1.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	70 387	77 771	69 878		54 494		34 335		158 707		34 654		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	70 387	77 771	69 878		54 494		34 335		158 707		34 654		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	70 387	77 771	69 878		54 494		34 335		158 707		34 654		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	70 387	77 771	69 878		54 494		34 335		158 707		34 654		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

[illegible]

Service charges	5 563	5 563	-	-	-	-	-	-	-	-	-	-	-
Other revenue	27 141	13 759	42	2%	(57)	(2%)	(82)	(6%)	(98)	(7%)	28	2.1%	(393.1%)
Transfers and Subsidies - Operational	255 243	255 135	(331 052)	(129.7%)	25 688	10.1%	100 800	39.5%	(204 565)	(80.2%)	-	-	(100.0%)
Transfers and Subsidies - Capital	40 328	40 328	-	-	-	-	-	-	-	-	-	-	-
Interest	2 000	1 800	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(299 269)	(306 845)	83 468	(27.9%)	(108 763)	36.3%	(77 295)	25.2%	(102 590)	33.4%	30 204	(35.5%)	(355.9%)
Suppliers and employees	(298 544)	(306 120)	83 468	(28.0%)	(108 763)	36.4%	(77 295)	25.2%	(102 590)	33.5%	30 204	(35.5%)	(355.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(725)	(725)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	81 326	71 165	(247 543)	(304.4%)	(83 133)	(102.2%)	23 422	32.9%	(307 254)	(431.7%)	30 232	86.4%	(22.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 055)	(48 525)	-	-	3 482	(6.8%)	(1 365)	2.8%	2 116	(4.4%)	-	-	(100.0%)
Capital assets	(51 055)	(48 525)	-	-	3 482	(6.8%)	(1 365)	2.8%	2 116	(4.4%)	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(51 055)	(48 525)	-	-	3 482	(6.8%)	(1 365)	2.8%	2 116	(4.4%)	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	(299)	-	4	-	32	-	(263)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(299)	-	4	-	32	-	(263)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(299)	-	4	-	32	-	(263)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	30 271	22 640	(247 842)	(818.7%)	(79 648)	(263.1%)	22 089	97.6%	(305 400)	(1 349.0%)	30 232	163.2%	(26.9%)
Cash/cash equivalents at the year begin:	2 122	42 048	15 306	721.2%	(244 242)	(11 508.7%)	(325 021)	(773.0%)	15 306	36.4%	64 420	44.0%	(604.5%)
Cash/cash equivalents at the year end:	32 393	64 687	(243 790)	(752.6%)	(324 563)	(1 002.0%)	(303 857)	(469.7%)	(303 857)	(469.7%)	92 828	154.9%	(427.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 286	2.5%	6 190	3.7%	2 343	1.4%	156 294	92.4%	169 114	51.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	531	1.9%	848	3.0%	380	1.3%	26 617	93.8%	28 376	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	(0)	3.9%	-	-	(8)	96.1%	(8)	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 585	2.0%	7 493	5.7%	2 541	1.9%	119 350	90.4%	131 970	40.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	-	(0)	-	(1)	-	(3 737)	100.0%	(3 738)	(1.1%)	-	-	-	-
Total By Income Source	7 402	2.3%	14 532	4.5%	5 264	1.6%	298 516	91.6%	325 713	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	677	1.6%	1 549	3.6%	329	8%	41 034	94.1%	43 588	13.4%	-	-	-	-
Commercial	1 604	4.1%	2 611	6.6%	628	2.1%	34 432	87.2%	39 475	12.1%	-	-	-	-
Households	3 711	2.0%	7 286	3.9%	2 846	1.5%	170 858	92.5%	184 701	56.7%	-	-	-	-
Other	1 410	2.4%	3 085	5.3%	1 261	2.2%	52 193	90.1%	57 949	17.8%	-	-	-	-
Total By Customer Group	7 402	2.3%	14 532	4.5%	5 264	1.6%	298 516	91.6%	325 713	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 894)	(79.7%)	1 990	40.7%	1 676	34.3%	5 114	104.7%	4 886	20.2%
Auditor-General	(1 000)	(182.0%)	-	-	(170)	(30.9%)	1 719	312.9%	550	2.3%
Other	(11 725)	(62.4%)	5 652	30.1%	2 071	11.0%	22 795	121.3%	18 794	77.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(16 619)	(68.6%)	7 642	31.5%	3 578	14.8%	29 629	122.3%	24 230	100.0%

Contact Details

Municipal Manager	Mr Thamsanqa V. Xulu	035 940 1221
Chief Financial Officer	Mr Vukani Kheneth Gumede	035 940 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	220 357	222 658	212 749	96.5%	(57 812)	(26.2%)	51 948	23.3%	206 885	92.9%	52 274	93.6%	(.6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Service charges - Waste Management	1 966	2 382	1 143	58.1%	(18)	(.9%)	559	23.5%	1 684	70.7%	573	86.4%	(2.4%)
Sale of Goods and Rendering of Services	230	269	64	28.0%	10	4.4%	63	23.5%	138	51.3%	56	70.1%	14.0%
Agency services	-	-	39	-	(39)	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	8 000	9 000	2 675	33.4%	1 796	22.5%	1 946	21.6%	6 417	71.3%	2 244	78.4%	(13.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	766	448	82	10.8%	118	15.4%	104	23.1%	304	67.9%	60	48.3%	72.2%
Licences or permits	2 500	2 500	708	28.3%	39	1.5%	443	17.7%	1 189	47.6%	388	67.1%	14.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	2 470	72.2%	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	30	22	-	52	-	(8)	(26.5%)	65	217.8%	310	-	(102.6%)
Non-Exchange Revenue													
Property rates	41 638	41 638	36 691	88.1%	(11 408)	(27.4%)	8 070	19.4%	33 353	80.1%	4 783	79.0%	68.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	800	901	740	92.5%	(39)	(4.9%)	(271)	(30.0%)	431	47.8%	416	110.7%	(165.2%)
Licences or permits	-	-	0	-	-	-	-	-	0	-	0	-	(100.0%)
Transfer and subsidies - Operational	164 456	165 490	170 527	103.7%	(48 265)	(29.3%)	41 041	24.8%	163 304	98.7%	40 972	98.3%	2%
Interest Receivables	-	-	58	-	(58)	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	231 434	239 552	75 283	32.5%	38 256	16.5%	43 616	18.2%	157 155	65.6%	44 294	61.9%	(1.5%)
Employee related costs	102 150	102 150	34 979	34.2%	16 114	15.8%	25 094	24.6%	76 187	74.6%	21 900	70.4%	14.6%
Remuneration of councillors	11 500	12 000	4 191	36.4%	1 482	12.9%	2 797	23.3%	8 471	70.6%	2 275	62.8%	23.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	16 481	7 513	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	18 475	18 475	2 933	15.9%	5 596	30.3%	-	-	8 528	46.2%	-	38.4%	-
Interest/Dividends and Rent on Land	1 300	1 900	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 014	44 791	15 893	44.1%	7 406	20.6%	8 475	18.9%	31 774	70.9%	12 410	68.1%	(31.7%)
Transfers and subsidies	4 057	4 761	1 928	47.5%	361	8.9%	1 173	24.6%	3 463	72.7%	356	39.1%	229.7%
Irrecoverable debts written off	-	6 675	-	-	296	-	300	4.5%	596	8.9%	158	99.2%	90.3%
Operational Cost and Other Cost	41 458	41 287	15 358	37.0%	7 001	16.9%	5 804	14.1%	28 163	68.2%	7 196	65.9%	(19.3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	(28)	-	(28)	-	-	-	(100.0%)
Surplus/(Deficit)	(11 078)	(16 894)	137 467		(96 068)		8 332		49 731		7 979		
Transfers and subsidies - capital (monetary allocations)	24 302	64 802	12 864	52.9%	18 220	75.0%	2 385	3.7%	33 469	51.6%	2 326	69.7%	2.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 224	47 908	150 331		(77 848)		10 717		83 200		10 305		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	13 224	47 908	150 331		(77 848)		10 717		83 200		10 305		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 224	47 908	150 331		(77 848)		10 717		83 200		10 305		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 224	47 908	150 331		(77 848)		10 717		83 200		10 305		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	35 363	70 580	16 771	47.4%	15 529	43.9%	8 379	11.9%	40 680	57.6%	6 369	71.2%	31.6%
National Government	21 132	56 349	15 921	75.3%	7 651	36.2%	(296)	(.5%)	23 276	41.3%	6 329	98.2%	(104.7%)
Provincial Government	-	-	-	-	4 834	-	3 699	-	8 532	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 132	56 349	15 921	75.3%	12 485	59.1%	3 403	6.0%	31 808	56.4%	6 329	98.2%	(46.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 230	14 230	851	6.0%	3 045	21.4%	4 976	35.0%	8 872	62.3%	40	14.9%	12 409.3%
Capital Expenditure Functional	35 363	70 580	16 771	47.4%	15 529	43.9%	8 379	11.9%	40 680	57.6%	6 369	71.2%	31.6%
Municipal governance and administration	8 313	8 313	851	10.2%	3 045	36.6%	4 852	58.4%	8 748	105.2%	(88)	16.9%	(5 599.6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 313	8 313	851	10.2%	3 045	36.6%	4 852	58.4%	8 748	105.2%	(88)	16.9%	(5 599.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 655	40 589	3 033	65.1%	8 316	178.6%	4 393	10.8%	15 742	38.8%	2 421	99.6%	81.4%
Community and Social Services	4 655	40 589	2 357	50.6%	8 316	178.6%	4 118	10.1%	14 791	36.4%	452	44.3%	811.8%
Sport And Recreation	-	-	370	-	-	-	275	-	645	-	1 970	134.8%	(86.0%)
Public Safety	-	-	306	-	-	-	-	-	306	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 394	21 677	12 888	57.5%	4 168	18.6%	(867)	(4.0%)	16 189	74.7%	4 036	81.5%	(121.5%)
Planning and Development	7 657	7 750	4 750	62.0%	129	1.7%	(781)	(10.1%)	4 097	52.9%	4 019	96.0%	(119.4%)
Road Transport	14 738	13 928	8 138	55.2%	4 039	27.4%	(85)	(.6%)	12 092	86.8%	17	26.0%	(594.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	228 256	270 367	205 879	90.2%	(95 753)	(41.9%)	110 422	40.8%	220 548	81.6%	41 059	69.0%	168.9%
Property rates	27 065	27 065	-	-	-	-	12 789	47.3%	12 789	47.3%	-	-	(100.0%)

Service charges	786	619	-	-	-	-	454	73.3%	454	73.3%	-	-	(100.0%)
Other revenue	3 646	3 392	25	.7%	(14)	(.4%)	10 564	311.4%	10 574	311.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	164 456	165 489	140 798	85.6%	(140 798)	(85.6%)	123 908	74.9%	123 908	74.9%	6 002	4.1%	1 964.5%
Transfers and Subsidies - Capital	24 302	64 802	65 000	267.5%	45 000	185.2%	(42 500)	(65.6%)	67 500	104.2%	35 000	630.2%	(221.4%)
Interest	8 000	9 000	56	.7%	59	.7%	5 208	57.9%	5 323	59.1%	57	2.1%	9 055.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(205 831)	(217 234)	(80 531)	39.1%	(47 224)	22.9%	(49 124)	22.6%	(176 879)	81.4%	(45 878)	69.1%	7.1%
Suppliers and employees	(201 162)	(211 684)	(80 531)	40.0%	(47 224)	23.5%	(49 124)	23.2%	(176 879)	83.6%	(45 878)	70.5%	7.1%
Finance charges	(300)	(300)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 370)	(5 250)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 425	53 133	125 348	559.0%	(142 977)	(637.6%)	61 298	115.4%	43 669	82.2%	(4 819)	66.9%	(1 372.0%)
Cash Flow from Investing Activities													
Receipts	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 667)	(81 167)	-	-	-	-	(29 566)	36.4%	(29 566)	36.4%	-	-	(100.0%)
Capital assets	(40 667)	(81 167)	-	-	-	-	(29 566)	36.4%	(29 566)	36.4%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(38 667)	(79 167)	-	-	-	-	(29 566)	37.3%	(29 566)	37.3%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(16 242)	(26 034)	125 348	(771.7%)	(142 977)	880.3%	31 732	(121.9%)	14 103	(54.2%)	(4 819)	(42.2%)	(758.5%)
Cash/cash equivalents at the year begin:	69 093	94 863	(357)	(.5%)	220 211	318.7%	77 234	81.4%	(357)	(.4%)	101 229	99.4%	(23.7%)
Cash/cash equivalents at the year end:	52 851	68 829	219 828	415.9%	77 234	146.1%	108 966	158.3%	108 966	158.3%	96 410	139.3%	13.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 007	1.8%	508	.9%	981	1.8%	52 507	95.5%	55 002	74.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	205	1.3%	332	2.2%	160	1.0%	14 537	95.4%	15 233	20.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93	64.3%	10	6.9%	4	2.4%	38	26.3%	145	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3 122	100.0%	3 122	4.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	3.1%	-	-	0	96.9%	0	-	-	-	-	-
Total By Income Source	1 305	1.8%	849	1.2%	1 144	1.6%	70 204	95.5%	73 502	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	814	3.9%	328	1.6%	738	3.6%	18 880	90.9%	20 760	28.2%	-	-	-	-
Commercial	156	.9%	206	1.2%	121	.7%	17 354	97.3%	17 838	24.3%	-	-	-	-
Households	228	.7%	386	1.2%	161	.6%	31 326	97.5%	32 122	43.7%	-	-	-	-
Other	106	3.8%	(71)	(2.6%)	103	3.7%	2 644	95.0%	2 782	3.8%	-	-	-	-
Total By Customer Group	1 305	1.8%	849	1.2%	1 144	1.6%	70 204	95.5%	73 502	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(18)	14.4%	11	(9.1%)	-	-	(116)	94.7%	(123)	(12.7%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 362	125.0%	-	-	(3)	(.3%)	(269)	(24.7%)	1 090	112.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 344	139.0%	11	1.2%	(3)	(.3%)	(385)	(39.9%)	967	100.0%

Contact Details

Municipal Manager	Mr Leon Mzobanzi Vusumuzi Cele	035 838 8500
Chief Financial Officer	Mr Jabulani Mlilton Nkosi	035 838 8510

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	826 226	820 053	20 923	2.5%	538 494	65.2%	285 371	34.8%	844 789	103.0%	184 166	95.4%	55.0%	
Exchange Revenue														
Service charges - Electricity	13 365	16 822	2 357	17.6%	3 939	29.5%	3 553	21.1%	9 850	58.6%	2 621	75.0%	35.6%	
Service charges - Water	68 957	68 957	7 048	10.2%	16 587	24.1%	13 950	20.2%	37 584	54.5%	11 982	68.1%	16.4%	
Service charges - Waste Water Management	503	503	39	7.8%	166	33.0%	174	34.7%	380	75.5%	195	99.0%	(10.5%)	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	18 271	18 271	3 531	19.3%	7 166	39.2%	5 738	31.4%	16 436	90.0%	5 111	81.5%	12.3%	
Interest earned from Current and Non Current Assets	19 659	19 659	3 480	17.7%	3 728	19.0%	2 701	13.7%	9 909	50.4%	3 671	74.8%	(26.4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	350	350	48	13.8%	127	36.3%	65	18.5%	240	68.5%	275	111.8%	(76.4%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	24 616	14 714	795	3.2%	6 494	26.4%	781	5.3%	8 070	54.6%	234	598.6%	233.4%	
Non-Exchange Revenue														
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	22	22	6	27.3%	17	77.9%	18	81.8%	41	187.0%	8	-	125.0%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	680 484	680 369	3 393	.5%	500 270	73.5%	170 975	25.1%	674 638	99.2%	160 069	98.7%	6.8%	
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	387	226	-	-	-	-	-	226	58.3%	-	-	-	
Other Gains	-	-	-	-	-	-	87 415	-	87 415	-	-	-	(100.0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	810 131	817 718	217 054	26.8%	323 078	39.9%	232 630	28.4%	772 762	94.5%	189 758	91.7%	22.6%	
Employee related costs	277 343	277 343	45 942	16.6%	92 034	33.2%	74 113	26.7%	212 089	76.5%	66 105	77.9%	12.1%	
Remuneration of councillors	14 502	14 502	2 802	19.3%	4 714	32.5%	3 171	21.9%	10 687	73.7%	3 093	80.8%	2.5%	
Bulk purchases - electricity	27 154	27 154	5 179	19.1%	7 580	27.9%	8 528	31.4%	21 286	78.4%	5 368	73.8%	58.8%	
Inventory consumed	113 875	138 182	35 103	30.8%	89 059	78.2%	36 873	26.7%	161 035	116.5%	30 862	72.2%	19.5%	
Debt Impairment	12 565	12 565	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	61 892	61 952	34 334	55.5%	32 194	52.0%	29 917	48.3%	96 445	155.7%	21 180	147.1%	41.3%	
Interest,Dividends and Rent on Land	3	1 391	15	539.2%	1	45.6%	509	36.6%	524	37.7%	-	1.7%	(100.0%)	
Contracted services	159 982	144 197	50 209	31.4%	45 401	28.4%	32 149	22.3%	127 758	88.6%	16 696	97.0%	92.6%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	20	-	58	-	78	-	1 751	-	(96.7%)	
Operational Cost and Other Cost	142 816	140 433	43 471	30.4%	52 076	36.5%	47 312	33.7%	142 859	101.7%	44 703	111.4%	5.8%	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	16 095	2 335	(196 131)		215 416		52 741		72 026		(5 592)			
Transfers and subsidies - capital (monetary allocations)	242 879	242 994	19 020	7.8%	80 291	33.1%	73 545	30.3%	172 856	71.1%	21 770	93.0%	237.8%	
Transfers and subsidies - capital (in-kind)	235 331	235 331	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	494 305	480 660	(177 111)		295 707		126 286		244 883		16 177			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	494 305	480 660	(177 111)		295 707		126 286		244 883		16 177			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	494 305	480 660	(177 111)		295 707		126 286		244 883		16 177			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	21 620	21 620	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	515 925	502 280	(177 111)		295 707		126 286		244 883		16 177			

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

[illegible]

Service charges	33 437	73 991	(66 198)	(198.0%)	232 668	695.8%	62 862	85.0%	229 332	309.9%	2 516	51.4%	2 398.0%
Other revenue	413	413	(172 076)	(41 698.8%)	172 656	41 839.4%	144	34.9%	724	175.5%	16	1 422.6%	825.1%
Transfers and Subsidies - Operational	680 484	680 369	(1 731 374)	(254.4%)	2 249 042	330.5%	167 182	24.6%	684 851	100.7%	-	89.5%	(100.0%)
Transfers and Subsidies - Capital	242 879	242 994	(340 513)	(140.2%)	540 013	222.3%	45 662	18.8%	245 162	100.9%	-	14.3%	(100.0%)
Interest	19 659	19 659	(5 561)	(28.3%)	12 772	65.0%	2 492	12.7%	9 703	49.4%	148	29.5%	1 588.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(834 129)	(811 262)	1 954 033	(234.3%)	(2 179 147)	261.2%	(129 829)	16.0%	(354 942)	43.8%	(114 611)	71.4%	13.3%
Suppliers and employees	(834 127)	(809 871)	1 954 033	(234.3%)	(2 179 147)	261.2%	(129 829)	16.0%	(354 943)	43.8%	(114 611)	71.4%	13.3%
Finance charges	(3)	(1 391)	-	-	0	(9.3%)	-	-	0	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	142 741	206 163	(361 689)	(253.4%)	1 028 004	720.2%	148 514	72.0%	814 830	395.2%	(111 931)	54.3%	(232.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(269 957)	(269 422)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(269 957)	(269 422)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(269 957)	(269 422)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(127 216)	(63 258)	(361 689)	284.3%	1 028 004	(808.1%)	148 514	(234.8%)	814 830	(1 288.1%)	(111 931)	(43.1%)	(232.7%)
Cash/cash equivalents at the year begin:	286 332	71 635	-	-	(254 364)	(88.8%)	773 641	1 080.0%	-	-	168 094	-	360.2%
Cash/cash equivalents at the year end:	159 117	8 377	(304 761)	(191.5%)	773 641	486.2%	922 154	11 008.4%	922 154	11 008.4%	56 163	36.0%	1 541.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 142	2.5%	8 075	4.0%	2 987	1.5%	168 139	92.1%	204 344	60.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	307	2.3%	713	5.3%	245	1.8%	12 180	90.6%	13 445	4.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	53	2%	38	.1%	12	-	27 258	99.6%	27 361	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	14.7%	46	29.3%	4	2.8%	83	53.2%	157	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 962	2.2%	3 829	4.2%	1 874	2.1%	82 632	91.5%	90 296	26.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	4%	-	-	-	-	(200)	99.6%	(201)	(.1%)	-	-	-	-
Total By Income Source	7 486	2.2%	12 701	3.8%	5 123	1.5%	310 092	92.5%	335 402	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 491	4.2%	2 545	7.1%	742	2.1%	31 125	86.7%	35 904	10.7%	-	-	-	-
Commercial	2 643	2.5%	3 864	3.7%	1 543	1.5%	97 803	92.4%	105 853	31.6%	-	-	-	-
Households	3 085	1.7%	5 520	3.0%	2 661	1.4%	173 701	93.9%	184 967	55.1%	-	-	-	-
Other	267	3.1%	772	8.9%	177	2.0%	7 462	86.0%	8 678	2.6%	-	-	-	-
Total By Customer Group	7 486	2.2%	12 701	3.8%	5 123	1.5%	310 092	92.5%	335 402	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 075	25.7%	33 095	35.4%	1 069	1.1%	35 366	37.8%	93 606	70.0%
Auditor-General	-	-	0	100.0%	-	-	-	-	0	-
Other	7 515	18.7%	(20 843)	(51.9%)	17 410	43.3%	36 080	89.8%	40 161	30.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	31 590	23.6%	12 252	9.2%	18 479	13.8%	71 446	53.4%	133 767	100.0%

Contact Details

Municipal Manager	Mr S B Ndatandaba	035 573 8602
Chief Financial Officer	Dr T P Kweyama	035 576 8641

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	244 062	247 327	93 604	38.4%	78 261	32.1%	60 448	24.4%	232 313	93.9%	60 539	90.4%	(.1%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	755	769	180	23.9%	177	23.4%	185	24.0%	542	70.4%	188	80.4%	(1.7%)
Sale of Goods and Rendering of Services	102	114	28	27.6%	27	26.6%	13	11.3%	68	59.9%	30	94.6%	(57.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 460	5 200	1 141	25.6%	1 480	33.2%	1 484	28.5%	4 104	78.9%	1 552	101.1%	(4.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 168	1 173	284	24.4%	290	24.8%	290	24.8%	864	73.7%	356	76.1%	(18.5%)
Licences or permits	56	11	2	3.3%	1	1.8%	11	102.2%	14	128.2%	20	117.4%	(45.3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	159	346	45	28.5%	183	114.7%	117	33.9%	345	99.8%	75	375.7%	56.8%
Non-Exchange Revenue													
Property rates	41 408	43 752	10 281	24.8%	10 280	24.8%	10 280	23.5%	30 841	70.5%	5 801	39.2%	77.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	520	524	56	10.8%	275	52.9%	101	19.2%	432	82.5%	107	81.3%	(6.2%)
Licences or permits	358	450	147	41.2%	114	31.8%	176	39.1%	437	97.1%	121	81.5%	45.1%
Transfer and subsidies - Operational	193 377	193 290	80 748	41.8%	64 689	33.5%	47 038	24.3%	192 475	99.6%	51 765	101.5%	(9.1%)
Interest Receivables	1 699	1 699	690	40.6%	746	43.9%	753	44.3%	2 189	128.9%	523	105.2%	43.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	261 865	275 589	57 658	22.0%	79 780	30.5%	66 155	24.0%	203 593	73.9%	64 186	69.2%	3.1%
Employee related costs	114 066	105 158	22 991	20.2%	27 618	24.2%	25 725	24.5%	76 334	72.6%	21 209	70.7%	21.3%
Remuneration of councillors	15 021	15 074	3 566	23.7%	3 939	26.2%	3 638	24.1%	11 143	73.9%	3 580	77.3%	1.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	971	1 369	186	19.2%	862	88.7%	172	12.6%	1 220	89.2%	632	81.8%	(72.7%)
Debt impairment	10 500	10 167	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	34 000	34 000	7 878	23.2%	7 878	23.2%	8 742	25.7%	24 498	72.1%	7 860	70.2%	11.2%
Interest,Dividends and Rent on Land	310	351	1	2%	-	-	94	26.8%	95	27.0%	210	60.1%	(55.3%)
Contracted services	42 889	51 553	9 493	22.1%	18 132	42.3%	12 794	24.8%	40 420	78.4%	14 730	74.0%	(13.1%)
Transfers and subsidies	2 300	3 250	1 033	44.9%	933	40.6%	574	17.7%	2 540	78.1%	713	93.7%	(19.6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	41 809	54 667	12 510	29.9%	20 418	48.8%	14 416	26.4%	47 343	86.6%	15 252	78.6%	(5.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 804)	(28 261)	35 946		(1 519)		(5 707)		28 720		(3 647)		
Transfers and subsidies - capital (monetary allocations)	30 118	57 118	6 683	22.2%	9 373	31.1%	11 614	20.3%	27 670	48.4%	7 878	71.9%	47.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 314	28 856	42 628		7 854		5 908		56 390		4 231		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	12 314	28 856	42 628		7 854		5 908		56 390		4 231		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 314	28 856	42 628		7 854		5 908		56 390		4 231		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 314	28 856	42 628		7 854		5 908		56 390		4 231		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	35 346	59 098	7 246	20.5%	17 413	49.3%	2 364	4.0%	27 023	45.7%	(4 347)	64.0%	(154.4%)
National Government	29 876	53 355	7 010	23.5%	16 295	54.5%	2 015	3.8%	25 319	47.5%	(5 438)	70.2%	(137.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	(12)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Department of Transport and Public Works)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 876	53 355	7 010	23.5%	16 295	54.5%	2 015	3.8%	25 319	47.5%	(5 450)	77.0%	(137.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 470	5 744	237	4.3%	1 118	20.4%	349	6.1%	1 703	29.7%	1 103	18.4%	(68.3%)
Capital Expenditure Functional	35 346	59 098	7 246	20.5%	17 413	49.3%	2 364	4.0%	27 023	45.7%	(4 347)	64.0%	(154.4%)
Municipal governance and administration	4 220	4 870	237	5.6%	961	22.8%	412	8.5%	1 610	33.1%	872	56.1%	(52.8%)
Executive and Council	-	-	-	-	33	-	-	-	33	-	-	-	-
Finance and administration	4 220	4 870	237	5.6%	928	22.0%	412	8.5%	1 576	32.4%	872	56.1%	(52.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 032	5 483	328	10.8%	6 580	217.0%	361	6.6%	7 269	132.6%	(8 606)	81.7%	(104.2%)
Community and Social Services	1 616	298	254	15.7%	6 491	401.7%	450	151.1%	7 195	2 417.6%	(9 154)	223.1%	(104.9%)
Sport And Recreation	1 166	5 036	74	6.3%	-	-	-	-	74	1.5%	548	71.9%	(100.0%)
Public Safety	250	150	-	-	89	35.4%	(89)	(59.1%)	-	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 760	36 204	6 155	29.6%	6 399	30.8%	1 058	2.9%	13 612	37.6%	3 387	54.6%	(68.8%)
Planning and Development	500	339	-	-	40	8.1%	(40)	(11.9%)	-	-	44	3.2%	(192.3%)
Road Transport	20 260	35 865	6 155	30.4%	6 359	31.4%	1 098	3.1%	13 612	38.0%	3 343	66.9%	(67.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 334	12 541	527	7.2%	3 472	47.3%	533	4.3%	4 533	36.1%	-	16.5%	(100.0%)
Energy sources	7 234	12 541	527	7.3%	3 472	48.0%	533	4.3%	4 533	36.1%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	100	-	-	-	-	-	-	-	-	-	-	16.5%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	277 399	308 163	118 062	42.6%	86 223	31.1%	90 075	29.2%	294 360	95.5%	18 421	73.1%	389.0%
Property rates	31 136	38 647	20 197	64.9%	6 672	21.4%	3 649	9.4%	30 518	79.0%	-	-	(100.0%)

Service charges	693	769	65	9.3%	50	7.2%	22	2.9%	137	17.8%	-	-	(100.0%)
Other revenue	17 615	18 339	1 894	10.8%	3 758	21.3%	3 491	19.0%	9 143	49.9%	16 654	3 509.0%	(79.0%)
Transfers and Subsidies - Operational	193 377	193 290	79 566	41.1%	65 263	33.7%	46 926	24.3%	191 755	99.2%	1 768	19.2%	2 554.7%
Transfers and Subsidies - Capital	30 118	57 118	15 200	50.5%	9 000	29.9%	34 503	60.4%	58 703	102.8%	-	204.4%	(100.0%)
Interest	4 460	-	1 141	25.6%	1 480	33.2%	1 484	-	4 104	-	-	.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(226 676)	(244 918)	65 052	(28.7%)	52 454	(23.1%)	(338 826)	138.3%	(221 321)	90.4%	64 331	(51.4%)	(626.7%)
Suppliers and employees	(224 066)	(241 568)	65 052	(29.0%)	52 454	(23.4%)	(338 826)	140.3%	(221 321)	91.6%	64 331	(52.0%)	(626.7%)
Finance charges	(310)	(101)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 300)	(3 250)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	50 723	63 245	183 113	361.0%	138 677	273.4%	(248 751)	(393.3%)	73 040	115.5%	82 752	650.7%	(400.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 633)	(67 963)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(40 633)	(67 963)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(40 633)	(67 963)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 082)	(1 130)	(612)	56.6%	-	-	(612)	54.1%	(1 224)	108.3%	(612)	-	-
Repayment of borrowing	(1 082)	(1 130)	(612)	56.6%	-	-	(612)	54.1%	(1 224)	108.3%	(612)	-	-
Net Cash from/(used) Financing Activities	(1 082)	(1 130)	(612)	56.6%	-	-	(612)	54.1%	(1 224)	108.3%	(612)	-	-
Net Increase/(Decrease) in cash held	9 008	(5 848)	182 502	2 026.0%	138 677	1 539.5%	(249 363)	4 264.1%	71 816	(1 228.1%)	82 141	(7 051.3%)	(403.6%)
Cash/cash equivalents at the year begin:	54 375	45 688	45 688	84.0%	228 189	419.7%	366 866	803.0%	45 688	100.0%	252 083	-	45.5%
Cash/cash equivalents at the year end:	63 382	39 840	228 189	360.0%	366 866	578.8%	117 503	294.9%	117 503	294.9%	334 223	2 131.1%	(64.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 417	6.3%	6 467	12.0%	2 822	5.2%	41 158	76.4%	53 864	85.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	65	4.6%	80	5.7%	34	2.4%	1 236	87.4%	1 415	2.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100.0%	144	2%	-	-	-	-
Interest on Arrear Debtor Accounts	247	3.1%	508	6.4%	251	3.2%	6 890	87.3%	7 896	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7)	11.8%	(0)	.3%	-	-	(51)	88.0%	(58)	(.1%)	-	-	-	-
Total By Income Source	3 723	5.9%	7 055	11.2%	3 107	4.9%	49 376	78.1%	63 261	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 506	7.0%	4 343	12.1%	2 163	6.0%	26 876	74.9%	35 887	56.7%	-	-	-	-
Commercial	708	5.2%	1 896	13.9%	572	4.2%	10 462	76.7%	13 657	21.6%	-	-	-	-
Households	134	2.6%	181	3.6%	77	1.5%	4 682	92.3%	5 073	8.0%	-	-	-	-
Other	375	4.3%	635	7.3%	296	3.4%	7 337	84.9%	8 642	13.7%	-	-	-	-
Total By Customer Group	3 723	5.9%	7 055	11.2%	3 107	4.9%	49 376	78.1%	63 261	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	507	81.6%	1	.1%	-	-	113	18.3%	621	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	507	81.6%	1	.1%	-	-	113	18.3%	621	100.0%

Contact Details

Municipal Manager	Mr Fred Siyabonga Mazibuko	035 580 1421
Chief Financial Officer	Mr Monde Thulasizwe Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	5 862 917	5 805 267	1 576 343	26.9%	1 415 898	24.2%	1 325 316	22.8%	4 317 557	74.4%	1 245 142	76.5%	6.4%
Exchange Revenue													
Service charges - Electricity	2 647 650	2 515 650	688 627	26.0%	564 717	21.3%	554 801	22.1%	1 808 146	71.9%	541 755	74.3%	2.4%
Service charges - Water	638 791	623 791	138 323	21.7%	156 211	24.5%	156 264	25.1%	450 797	72.3%	145 410	73.3%	7.5%
Service charges - Waste Water Management	141 541	151 541	37 392	26.4%	38 313	27.1%	38 187	25.2%	113 892	75.2%	33 972	76.3%	12.4%
Service charges - Waste Management	127 626	131 673	33 585	26.3%	33 745	26.4%	35 906	27.3%	103 236	78.4%	31 112	77.6%	15.4%
Sale of Goods and Rendering of Services	11 617	12 123	3 375	29.0%	4 014	34.6%	4 813	39.7%	12 202	100.6%	4 619	92.8%	4.2%
Agency services	8 365	8 365	847	10.1%	1 848	22.1%	3 831	45.8%	6 526	78.0%	2 655	82.6%	44.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	579	73	247.5%	339	1 152.8%	294	50.8%	706	121.9%	0	7.3%	59 141.9%
Interest earned from Current and Non Current Assets	45 000	30 000	8 546	19.0%	9 234	20.5%	8 936	29.8%	26 716	89.1%	9 228	61.3%	(3.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 924	1 724	555	19.0%	574	19.6%	562	32.6%	1 691	98.1%	511	52.6%	9.8%
Rental from Fixed Assets	19 839	19 289	3 070	15.5%	4 338	21.9%	3 563	18.5%	10 971	56.9%	3 017	57.6%	18.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	61 302	114 236	6 863	11.2%	16 085	26.2%	12 452	10.9%	35 401	31.0%	-	19.0%	(100.0%)
Development Charges	210	210	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 614	22 697	5 725	36.7%	2 833	18.1%	5 215	23.0%	13 773	60.7%	4 295	91.1%	21.4%
Non-Exchange Revenue													
Property rates	840 481	844 481	244 623	29.1%	214 151	25.5%	191 390	22.7%	650 164	77.0%	171 564	74.5%	11.6%
Surcharges and Taxes	7 886	7 886	607	7.7%	3 827	48.5%	2 409	30.5%	6 843	86.8%	3 398	77.8%	(29.1%)
Fines, penalties and forfeits	5 526	7 280	1 809	32.7%	833	15.1%	2 387	32.8%	5 029	69.1%	3 826	128.1%	(37.6%)
Licences or permits	3 632	3 632	974	26.8%	1 051	28.9%	1 006	27.7%	3 031	83.5%	974	76.7%	3.3%
Transfer and subsidies - Operational	621 195	623 001	246 949	39.8%	209 680	33.8%	154 906	24.9%	611 535	98.2%	143 446	97.4%	8.0%
Interest Receivables	1 870	1 870	518	27.7%	162	8.6%	187	10.0%	867	46.4%	324	76.3%	(42.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	1 864	-	(100.0%)
Other Gains	661 816	685 236	153 883	23.3%	153 943	23.3%	148 208	21.6%	456 034	66.6%	143 170	75.1%	3.5%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	6 008 928	5 982 453	1 428 323	23.8%	1 435 648	23.9%	1 365 895	22.8%	4 229 866	70.7%	1 276 349	73.9%	7.0%
Employee related costs	1 328 011	1 306 314	292 904	22.1%	306 585	23.1%	302 668	23.2%	902 157	69.1%	284 983	71.5%	6.2%
Remuneration of councillors	41 753	36 702	8 509	20.4%	8 990	21.5%	8 487	23.1%	25 986	70.8%	8 426	66.2%	7%
Bulk purchases - electricity	2 034 474	1 816 506	488 555	24.0%	442 318	21.7%	455 128	25.1%	1 386 001	76.3%	408 791	75.4%	11.3%
Inventory consumed	444 991	512 046	114 427	25.7%	140 549	31.6%	113 058	22.1%	368 035	71.9%	105 708	71.3%	7.0%
Debt impairment	225 087	225 087	54 739	24.3%	54 739	24.3%	54 739	24.3%	164 218	73.0%	49 403	81.0%	10.8%
Depreciation, Amortisation and Impairment	342 632	359 530	90 072	26.3%	90 136	26.3%	91 814	25.5%	272 022	75.7%	86 064	74.3%	6.7%
Interest/Dividends and Rent on Land	191 420	191 398	48 655	25.4%	43 635	22.8%	47 182	24.7%	139 471	72.9%	49 195	78.0%	(4.1%)
Contracted services	492 958	557 324	76 701	15.6%	144 945	29.4%	109 607	19.7%	331 253	59.4%	88 347	61.3%	24.1%
Transfers and subsidies	7 293	5 688	652	8.9%	118	1.6%	614	10.8%	1 384	24.3%	1 476	27.3%	(58.4%)
Irrecoverable debts written off	-	(0)	24 649	-	3 843	-	3 241	(324 113 500.0%)	31 733	#####	2 282	(766 321 200.0%)	42.0%
Operational Cost and Other Cost	426 930	466 524	100 925	23.6%	88 343	20.7%	73 121	15.7%	262 388	56.2%	82 361	67.6%	(11.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	591	-	-	-	591	-	-	-	-
Other Losses	473 380	505 335	127 535	26.9%	110 856	23.4%	106 236	21.0%	344 627	68.2%	109 312	97.4%	(2.8%)
Surplus/(Deficit)	(146 012)	(177 186)	148 020		(19 750)		(40 579)		87 691		(31 206)		
Transfers and subsidies - capital (monetary allocations)	227 359	223 066	25 884	11.4%	83 164	36.6%	53 306	23.9%	162 354	72.8%	9 228	64.0%	477.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 347	45 880	173 904		63 414		12 727		250 045		(21 978)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 347	45 880	173 904		63 414		12 727		250 045		(21 978)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 347	45 880	173 904		63 414		12 727		250 045		(21 978)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 347	45 880	173 904		63 414		12 727		250 045		(21 978)		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		457 359	510 868	59 875	13.1%	103 725	22.7%	82 959	16.2%	246 558	48.3%	92 546	59.3%	(10.4%)
National Government		227 359	220 066	22 508	9.9%	86 642	38.1%	37 489	17.0%	146 639	66.6%	19 965	66.2%	87.8%
Provincial Government		-	3 600	-	-	-	-	-	-	-	-	565	89.4%	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	99	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		227 359	223 765	22 508	9.9%	86 642	38.1%	37 489	16.8%	146 639	65.5%	20 531	66.3%	82.6%
Borrowing		210 000	255 905	36 002	17.1%	12 030	5.7%	37 105	14.5%	85 138	33.3%	69 138	57.3%	(46.3%)
Internally generated funds		20 000	31 197	1 365	6.8%	5 053	25.3%	8 364	26.8%	14 782	47.4%	2 877	21.3%	190.7%
Capital Expenditure Functional		457 359	510 868	59 875	13.1%	103 725	22.7%	82 959	16.2%	246 558	48.3%	92 546	59.3%	(10.4%)
Municipal governance and administration		23 812	35 241	1 384	5.8%	4 176	17.5%	3 797	10.8%	9 357	26.6%	18 452	35.8%	(79.4%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	5	29.0%	(100.0%)
Finance and administration		23 812	35 241	1 384	5.8%	4 176	17.5%	3 797	10.8%	9 357	26.6%	18 447	35.8%	(79.4%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		41 414	57 302	441	1.1%	2 425	5.9%	16 639	29.0%	19 505	34.0%	10 706	51.2%	55.4%
Community and Social Services		8 878	14 535	441	5.0%	2 309	26.0%	303	2.1%	3 053	21.0%	147	3.6%	106.4%
Sport And Recreation		28 923	39 846	-	-	116	4%	16 251	40.8%	16 367	41.1%	10 560	74.6%	53.9%
Public Safety		813	911	-	-	-	-	-	-	-	-	-	-	-
Housing		2 801	2 009	-	-	-	-	85	4.2%	85	4.2%	-	-	(100.0%)
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		95 841	103 870	10 460	10.9%	14 843	15.5%	147	.1%	25 449	24.5%	16 040	60.9%	(99.1%)
Planning and Development		43 000	57 355	-	-	8 500	19.8%	-	-	8 500	14.8%	5 691	25.2%	(100.0%)
Road Transport		52 508	46 249	10 460	19.9%	6 343	12.1%	147	.3%	16 949	36.6%	10 349	79.0%	(98.6%)
Environmental Protection		333	266	-	-	-	-	-	-	-	-	-	-	-
Trading Services		294 607	304 163	39 246	13.3%	81 816	27.8%	62 146	20.4%	183 208	60.2%	41 994	63.2%	48.0%
Energy sources		49 111	45 073	-	-	9 614	19.6%	22 318	49.5%	31 932	70.8%	4 981	9.5%	348.1%
Water Management		178 662	172 772	25 633	14.3%	52 184	29.2%	38 807	22.5%	116 624	67.5%	28 197	74.2%	37.6%
Waste Water Management		59 349	81 535	13 613	22.9%	17 568	29.6%	542	.7%	31 723	38.9%	8 816	103.1%	(93.9%)
Waste Management		7 484	4 784	-	-	2 449	32.7%	480	10.0%	2 929	61.2%	-	-	(100.0%)
Other		1 685	10 292	8 343	495.1%	466	27.6%	230	2.2%	9 039	87.8%	5 354	85.2%	(95.7%)

Service charges	3 887 673	3 731 497	932 150	24.0%	890 682	22.9%	881 975	23.6%	2 704 807	72.5%	714 701	66.3%	23.4%
Other revenue	75 010	206 391	68 332	91.1%	99 235	132.3%	122 630	59.4%	290 197	140.6%	167 832	880.8%	(26.9%)
Transfers and Subsidies - Operational	621 195	622 001	248 263	40.0%	210 715	33.9%	150 128	24.1%	609 106	97.9%	140 927	97.2%	6.5%
Transfers and Subsidies - Capital	227 359	223 066	151 227	66.5%	60 811	26.7%	43 154	19.3%	255 192	114.4%	37 210	90.1%	16.0%
Interest	45 000	30 558	4 743	10.5%	5 225	11.6%	5 591	18.3%	15 558	50.9%	3 119	37.6%	79.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 057 022)	(4 971 476)	(1 261 867)	25.0%	(1 368 703)	27.1%	(1 163 567)	23.4%	(3 794 137)	76.3%	(1 036 127)	77.6%	12.3%
Suppliers and employees	(4 858 308)	(4 775 637)	(1 261 867)	26.0%	(1 279 291)	26.3%	(1 163 567)	24.4%	(3 704 724)	77.6%	(1 036 127)	78.7%	12.3%
Finance charges	(191 420)	(190 151)	-	-	(89 413)	46.7%	-	-	(89 413)	47.0%	-	51.4%	-
Transfers and Subsidies	(7 293)	(5 688)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	592 056	644 304	338 321	57.1%	79 368	13.4%	270 180	41.9%	687 868	106.8%	186 250	127.2%	45.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(525 963)	(587 498)	(132 715)	25.2%	(123 346)	23.5%	(105 766)	18.0%	(361 827)	61.6%	(94 714)	63.6%	11.1%
Capital assets	(525 963)	(587 498)	(132 715)	25.2%	(123 346)	23.5%	(105 766)	18.0%	(361 827)	61.6%	(94 714)	63.6%	11.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(525 963)	(587 498)	(132 715)	25.2%	(123 346)	23.5%	(105 766)	18.0%	(361 827)	61.6%	(94 714)	63.6%	11.1%
Cash Flow from Financing Activities													
Receipts	210 000	210 000	-	-	210 000	100.0%	-	-	210 000	100.0%	180 000	100.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	210 000	210 000	-	-	210 000	100.0%	-	-	210 000	100.0%	180 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(218 413)	(225 010)	-	-	(110 315)	50.5%	-	-	(110 315)	49.0%	-	50.1%	-
Repayment of borrowing	(218 413)	(225 010)	-	-	(110 315)	50.5%	-	-	(110 315)	49.0%	-	50.1%	-
Net Cash from/(used) Financing Activities	(8 413)	(15 010)	-	-	99 685	(1 184.9%)	-	-	99 685	(664.1%)	180 000	151.0%	(100.0%)
Net Increase/(Decrease) in cash held	57 680	41 796	205 606	356.5%	55 706	96.6%	164 414	393.4%	425 726	1 018.6%	271 536	(275.7%)	(39.5%)
Cash/cash equivalents at the year begin:	147 424	250 957	249 473	169.2%	456 563	309.7%	512 270	204.1%	249 473	99.4%	345 736	88.0%	48.2%
Cash/cash equivalents at the year end:	205 104	292 754	456 563	222.6%	512 270	249.8%	676 683	231.1%	676 683	231.1%	617 272	418.8%	9.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	98 925	29.0%	27 493	8.1%	6 010	1.8%	208 725	61.2%	341 153	33.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	234 811	85.9%	4 232	1.5%	4 121	1.5%	30 152	11.0%	273 315	26.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	70 086	29.5%	10 942	4.6%	6 260	2.6%	150 463	63.3%	237 651	23.0%	4 674	2.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	12 363	20.0%	24 044	39.0%	1 561	2.5%	23 721	38.5%	61 689	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 911	24.2%	14 450	35.3%	1 049	2.6%	15 564	38.0%	40 973	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 221	5.5%	1 963	3.4%	2 096	3.6%	50 768	87.5%	58 048	5.6%	-	-	-	-
Interest on Arrear Debtor Accounts	54	2.7%	59	2.9%	27	1.4%	1 850	93.0%	1 990	2%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 110	15.9%	837	4.3%	847	4.3%	14 721	75.4%	19 516	1.9%	19 658	100.7%	-	-
Total By Income Source	432 481	41.8%	83 919	8.1%	21 972	2.1%	495 963	47.9%	1 034 336	100.0%	24 332	2.4%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	151 755	51.5%	24 269	8.2%	4 340	1.5%	114 487	38.8%	294 851	28.5%	-	-	-	-
Commercial	205 248	54.0%	42 872	11.3%	6 495	1.7%	125 730	33.1%	380 344	36.8%	24 332	6.4%	-	-
Households	73 959	21.8%	16 057	4.7%	10 393	3.1%	238 608	70.4%	339 018	32.8%	-	-	-	-
Other	1 519	7.6%	721	3.6%	744	3.7%	17 138	85.2%	20 122	1.9%	-	-	-	-
Total By Customer Group	432 481	41.8%	83 919	8.1%	21 972	2.1%	495 963	47.9%	1 034 336	100.0%	24 332	2.4%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	177 325	100.0%	-	-	-	-	-	-	177 325	81.0%
Bulk Water	25 765	100.0%	-	-	-	-	-	-	25 765	11.8%
PAYE deductions	15 652	100.0%	-	-	-	-	-	-	15 652	7.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	85	100.0%	-	-	-	-	-	-	85	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	100.0%	-	-	-	-	1	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	218 828	100.0%	1	-	-	-	-	-	218 828	100.0%

Contact Details

Municipal Manager	Mr Phakama Noble Mhlongo	035 907 5167
Chief Financial Officer	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	528 251	536 009	194 983	36.9%	61 089	11.6%	205 410	38.3%	461 482	86.1%	116 715	84.4%	76.0%
Exchange Revenue													
Service charges - Electricity	118 878	117 824	27 813	23.4%	27 644	23.3%	27 738	23.5%	83 195	70.6%	24 856	74.9%	11.6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	17 146	17 126	4 438	25.9%	4 424	25.8%	4 410	25.8%	13 272	77.5%	4 341	73.3%	1.6%
Sale of Goods and Rendering of Services	1 298	1 018	215	16.6%	185	14.2%	696	68.4%	1 096	107.6%	487	95.2%	43.1%
Agency services	3 027	3 027	805	26.6%	774	25.6%	920	30.4%	2 499	82.6%	951	78.8%	(3.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 884	4 419	1 185	30.5%	1 000	25.7%	551	12.5%	2 736	61.9%	871	69.1%	(36.7%)
Interest earned from Current and Non Current Assets	10 066	9 066	2 460	24.4%	1 881	18.7%	1 928	21.3%	6 269	69.1%	3 461	87.1%	(44.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 160	2 160	558	25.8%	509	23.6%	92	4.3%	1 159	53.7%	101	77.6%	(9.5%)
Licences or permits	2 802	2 402	534	19.1%	516	18.4%	775	32.3%	1 825	76.0%	706	74.9%	9.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	1 710	1 710	-	-	101	5.9%	320	18.7%	421	24.6%	225	76.9%	42.7%
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	834	834	7	9%	7	9%	245	29.4%	259	31.1%	1 038	79.2%	(76.4%)
Non-Exchange Revenue													
Property rates	80 062	82 286	44 346	55.4%	9 429	11.8%	13 969	17.0%	67 743	82.3%	7 887	85.7%	77.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 231	1 231	289	23.5%	6	5%	769	62.5%	1 064	86.4%	714	75.5%	7.7%
Licences or permits	21	21	4	18.8%	1	6.9%	15	71.0%	20	96.7%	22	151.4%	(33.6%)
Transfer and subsidies - Operational	266 958	276 714	109 771	41.1%	12 134	4.5%	150 495	54.4%	272 400	98.4%	69 433	91.0%	116.7%
Interest Receivables	6 368	8 218	2 133	33.5%	2 036	32.0%	2 052	25.0%	6 221	75.7%	1 151	65.8%	78.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 808	1 754	423	23.4%	436	24.1%	435	24.8%	1 294	73.8%	395	74.4%	10.0%
Gains on Disposal of Fixed and Intangible Assets	5 000	5 200	2	-	7	1%	-	-	9	2%	74	5.8%	(100.0%)
Other Gains	5 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	571 739	583 375	133 241	23.3%	130 313	22.8%	132 750	22.8%	396 304	67.9%	137 960	66.1%	(3.8%)
Employee related costs	214 234	213 822	45 824	21.4%	45 507	21.2%	47 824	22.4%	139 156	65.1%	54 071	69.8%	(11.6%)
Remuneration of councillors	26 398	25 703	6 220	23.6%	6 999	26.5%	5 704	22.2%	18 923	73.6%	6 219	74.5%	(8.3%)
Bulk purchases - electricity	109 832	111 832	32 358	29.5%	18 331	16.7%	24 741	22.1%	75 430	67.4%	21 167	70.0%	16.9%
Inventory consumed	18 545	19 776	4 405	23.6%	4 372	23.6%	5 888	29.8%	14 665	74.2%	2 764	62.7%	113.0%
Debt impairment	8 680	8 680	2 170	25.0%	2 170	25.0%	2 170	25.0%	6 510	75.0%	3 480	75.0%	(37.6%)
Depreciation, Amortisation and Impairment	63 361	58 361	12 495	19.7%	12 770	20.2%	14 726	25.2%	39 991	68.5%	12 096	60.4%	21.7%
Interest/Dividends and Rent on Land	2 907	2 907	-	-	1 495	51.4%	-	-	1 495	51.4%	-	54.8%	-
Contracted services	63 220	75 841	10 852	17.2%	24 013	38.0%	19 354	25.5%	54 219	71.5%	23 934	52.0%	(19.1%)
Transfers and subsidies	6 694	6 734	795	11.9%	1 214	18.1%	470	7.0%	2 479	36.8%	1 105	72.9%	(57.5%)
Irrecoverable debts written off	-	2 000	513	-	458	-	1 447	72.4%	2 418	120.9%	25	99.0%	5 773.3%
Operational Cost and Other Cost	57 869	56 519	17 608	30.4%	12 984	22.4%	10 426	18.4%	41 019	72.6%	12 699	73.2%	(17.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1 200	-	-	-	-	-	-	-	-	400	100.0%	(100.0%)
Surplus/(Deficit)	(43 488)	(47 366)	61 742		(69 224)		72 659		65 177		(21 245)		
Transfers and subsidies - capital (monetary allocations)	47 042	47 468	18 143	38.6%	21 015	44.7%	6 924	14.6%	46 081	97.1%	15 892	78.7%	(56.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 554	102	79 885		(48 209)		79 583		111 259		(5 353)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 554	102	79 885		(48 209)		79 583		111 259		(5 353)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 554	102	79 885		(48 209)		79 583		111 259		(5 353)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 554	102	79 885		(48 209)		79 583		111 259		(5 353)		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		49 222	51 866	57 302	116.4%	(21 507)	(43.7%)	8 909	17.2%	44 704	86.2%	11 938	59.2%	(25.4%)
National Government		47 042	40 906	46 054	97.9%	(20 384)	(43.3%)	6 020	14.7%	31 690	77.5%	7 547	61.2%	(20.2%)
Provincial Government		-	426	-	-	-	-	-	-	-	-	926	94.6%	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		47 042	41 332	46 054	97.9%	(20 384)	(43.3%)	6 020	14.6%	31 690	76.7%	8 472	62.4%	(28.9%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 180	10 533	11 247	515.9%	(1 123)	(51.5%)	2 889	27.4%	13 013	123.5%	3 466	49.6%	(16.7%)
Capital Expenditure Functional		49 222	51 866	57 302	116.4%	(21 507)	(43.7%)	8 909	17.2%	44 704	86.2%	11 938	59.2%	(25.4%)
Municipal governance and administration		200	400	2 758	1 379.2%	(2 755)	(1 377.6%)	-	-	3	.8%	307	17.4%	(100.0%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		200	400	2 758	1 379.2%	(2 755)	(1 377.6%)	-	-	3	.8%	307	17.5%	(100.0%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		17 748	15 171	5 172	29.1%	3 179	17.9%	4 700	31.0%	13 051	86.0%	3 961	60.0%	18.7%
Community and Social Services		6 085	6 692	-	-	4 679	76.9%	1 804	27.0%	6 483	96.9%	3 251	69.9%	(44.5%)
Sport And Recreation		11 663	8 479	5 172	44.3%	(1 500)	(12.9%)	2 896	34.2%	6 568	77.5%	710	52.3%	308.0%
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		30 174	33 694	49 371	163.6%	(21 931)	(72.7%)	4 209	12.5%	31 649	93.9%	4 727	57.2%	(11.0%)
Planning and Development		250	2 465	-	-	1 347	538.8%	-	-	1 347	54.6%	952	38.8%	(100.0%)
Road Transport		29 924	31 229	49 371	165.0%	(23 278)	(77.8%)	4 209	13.5%	30 302	97.0%	3 775	60.0%	11.5%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		1 100	2 600	-	-	-	-	-	-	-	-	2 944	74.4%	(100.0%)
Energy sources		500	1 000	-	-	-	-	-	-	-	-	1 755	79.1%	(100.0%)
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		600	1 600	-	-	-	-	-	-	-	-	1 190	72.9%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts														
Property rates	74 734	77 091	16 816	22.5%	19 639	26.3%	10 540	13.7%	46 995	61.0%	13 572	76.2%	(22.3%)	

Service charges	132 926	131 810	33 666	25.3%	35 992	27.1%	42 810	32.5%	112 468	85.3%	31 187	80.1%	37.3%
Other revenue	10 353	9 673	135 418	1 308.0%	208 818	2 017.0%	45 331	468.7%	389 566	4 027.5%	8 678	238.1%	422.4%
Transfers and Subsidies - Operational	268 668	278 424	114 767	42.7%	1 262	5%	85 145	30.6%	201 173	72.3%	64 332	88.0%	32.4%
Transfers and Subsidies - Capital	47 042	47 468	27 566	58.6%	-	-	29 444	62.0%	57 010	120.1%	35 257	104.5%	(16.5%)
Interest	19 763	21 018	3 867	19.6%	2 555	12.9%	2 709	12.9%	9 131	43.4%	1 728	29.9%	56.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(495 711)	(508 535)	(177 055)	35.7%	(168 545)	34.0%	(146 785)	28.9%	(492 385)	96.8%	(136 776)	86.7%	7.3%
Suppliers and employees	(486 110)	(499 094)	(177 055)	36.4%	(168 545)	34.7%	(146 785)	29.4%	(492 385)	98.7%	(136 776)	88.3%	7.3%
Finance charges	(2 907)	(2 907)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(6 694)	(6 534)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	57 775	56 949	155 044	268.4%	99 722	172.6%	69 193	121.5%	323 959	568.9%	17 977	94.1%	284.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 222)	(51 866)	(21 513)	43.7%	(17 685)	35.9%	(10 216)	19.7%	(49 414)	95.3%	(9 693)	58.3%	5.4%
Capital assets	(49 222)	(51 866)	(21 513)	43.7%	(17 685)	35.9%	(10 216)	19.7%	(49 414)	95.3%	(9 693)	58.3%	5.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(49 222)	(51 866)	(21 513)	43.7%	(17 685)	35.9%	(10 216)	19.7%	(49 414)	95.3%	(9 693)	58.3%	5.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 234)	(2 234)	-	-	(1 024)	45.9%	-	-	(1 024)	45.9%	(397)	58.0%	(100.0%)
Repayment of borrowing	(2 234)	(2 234)	-	-	(1 024)	45.9%	-	-	(1 024)	45.9%	(397)	58.0%	(100.0%)
Net Cash from(used) Financing Activities	(2 234)	(2 234)	-	-	(1 024)	45.9%	-	-	(1 024)	45.9%	(397)	58.0%	(100.0%)
Net Increase/(Decrease) in cash held	6 319	2 850	133 531	2 113.3%	81 012	1 282.1%	58 977	2 069.7%	273 520	9 598.6%	7 887	(190.3%)	647.7%
Cash/cash equivalents at the year begin:	63 192	86 377	86 663	137.1%	219 908	348.0%	300 919	348.4%	86 663	100.3%	85 041	100.0%	253.9%
Cash/cash equivalents at the year end:	69 510	89 226	219 908	316.4%	300 919	432.9%	359 897	403.4%	359 897	403.4%	92 929	145.2%	287.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 128	40.3%	3 244	11.7%	1 194	4.3%	12 061	43.7%	27 627	18.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 684	2.5%	2 915	4.3%	2 474	3.6%	61 367	89.7%	68 459	44.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 407	8.0%	891	5.0%	635	3.6%	14 753	83.4%	17 687	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(177)	(5.7%)	8	.3%	5	.2%	3 280	105.3%	3 116	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	1 037	3.2%	1 031	3.2%	1 000	3.1%	29 437	90.6%	32 505	21.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 770)	(97.1%)	180	4.6%	11	.3%	7 459	192.2%	3 881	2.5%	-	-	-	-
Total By Income Source	11 309	7.4%	8 269	5.4%	5 320	3.5%	128 377	83.8%	153 275	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 963	5.4%	4 081	7.4%	2 106	3.8%	46 116	83.4%	55 286	36.1%	-	-	-	-
Commercial	8 098	26.2%	1 596	5.2%	1 244	4.0%	19 928	64.6%	30 866	20.1%	-	-	-	-
Households	228	.3%	2 592	3.9%	1 971	2.9%	62 333	92.9%	67 123	43.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 309	7.4%	8 269	5.4%	5 320	3.5%	128 377	83.8%	153 275	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 580	100.0%	-	-	-	-	-	-	1 580	82.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	170	48.9%	-	-	178	51.1%	-	-	347	18.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 750	90.8%	-	-	178	9.2%	-	-	1 927	100.0%

Contact Details

Municipal Manager	Mr Njabulo Shandu	035 473 3338
Chief Financial Officer	Ms Ntombikhona Mgobhozi	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	210 121	210 121	63 689	30.3%	55 497	26.4%	46 816	22.3%	166 002	79.0%	40 105	80.5%	16.7%
Exchange Revenue													
Service charges - Electricity	38 238	38 238	8 918	23.3%	8 946	23.4%	8 858	23.2%	26 722	69.9%	7 629	68.0%	16.1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 257	2 257	528	23.4%	509	22.5%	501	22.2%	1 538	68.2%	320	60.5%	56.8%
Sale of Goods and Rendering of Services	2 108	2 108	(199)	(9.5%)	16	8%	32	1.5%	(151)	(7.2%)	37	3.8%	(12.8%)
Agency services	369	369	237	64.3%	219	59.2%	138	37.4%	594	160.9%	263	34.0%	(47.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 181	2 181	198	9.1%	198	9.1%	200	9.2%	597	27.4%	214	35.9%	(6.4%)
Interest earned from Current and Non Current Assets	2 118	2 118	578	27.3%	570	26.9%	537	25.3%	1 685	79.6%	575	91.7%	(6.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2	-	332	-	165	-	499	-	2	-	10 924.3%
Rental from Fixed Assets	449	449	32	7.2%	28	6.3%	39	8.6%	99	22.1%	48	23.2%	(18.8%)
Licences or permits	2 021	2 021	125	6.2%	0	-	942	46.6%	1 067	52.8%	322	258.7%	192.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	1 254	-	-	-	-	-	1 254	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 616	6 616	504	7.6%	229	3.5%	1 337	20.2%	2 071	31.3%	(985)	37.3%	(235.8%)
Non-Exchange Revenue													
Property rates	40 033	40 033	7 358	18.4%	7 359	18.4%	7 384	18.4%	22 101	55.2%	3 509	58.0%	110.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 504	3 504	71	2.0%	224	6.4%	205	5.9%	500	14.3%	872	48.4%	(76.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	108 228	108 228	43 915	40.6%	36 884	34.1%	26 547	24.5%	107 345	99.2%	27 294	98.1%	(2.7%)
Interest Receivables	-	-	167	-	(18)	-	(69)	-	80	-	5	-	(1 366.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	197 636	197 636	47 888	24.2%	65 934	33.4%	58 720	29.7%	172 542	87.3%	42 559	83.2%	38.0%
Employee related costs	79 576	79 576	19 037	23.9%	21 871	27.5%	20 541	25.8%	61 449	77.2%	18 880	80.0%	8.8%
Remuneration of councillors	10 372	10 372	2 570	24.8%	2 881	27.8%	2 622	25.3%	8 074	77.8%	2 563	80.1%	2.3%
Bulk purchases - electricity	27 909	27 909	7 221	25.9%	8 111	29.1%	6 395	22.9%	21 727	77.8%	471	82.0%	1 257.3%
Inventory consumed	3 581	3 581	122	3.4%	2 268	63.3%	634	17.7%	3 024	84.4%	38	3.5%	1 556.3%
Debt impairment	4 600	4 600	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	28 032	28 032	-	-	14 550	51.9%	6 575	23.5%	21 125	75.4%	1 970	60.7%	233.8%
Interest,Dividends and Rent on Land	-	-	36	-	1	-	988	-	1 026	-	134	56.9%	636.5%
Contracted services	23 734	23 734	11 099	46.8%	7 307	30.8%	8 265	34.8%	26 671	112.4%	3 954	98.1%	109.1%
Transfers and subsidies	200	200	-	-	2	1.0%	-	-	2	1.0%	-	1.9%	-
Irrecoverable debts written off	-	-	-	-	-	-	786	-	786	-	-	-	(100.0%)
Operational Cost and Other Cost	19 632	19 632	7 801	39.7%	8 941	45.5%	11 914	60.7%	28 657	146.0%	14 548	118.4%	(18.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 485	12 485	15 801		(10 436)		(11 905)		(6 540)		(2 453)		
Transfers and subsidies - capital (monetary allocations)	31 402	31 402	4 957	15.8%	14 192	45.2%	6 677	21.3%	25 826	82.2%	5 839	76.9%	14.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 887	43 887	20 758		3 755		(5 227)		19 286		3 386		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	43 887	43 887	20 758		3 755		(5 227)		19 286		3 386		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 887	43 887	20 758		3 755		(5 227)		19 286		3 386		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 887	43 887	20 758		3 755		(5 227)		19 286		3 386		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	34 950	34 950	4 594	13.1%	14 481	41.4%	5 195	14.9%	24 269	69.4%	9 136	96.2%	(43.1%)
National Government	27 306	27 306	3 113	11.4%	12 948	47.4%	2 772	10.2%	18 832	69.0%	11 619	114.0%	(76.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 306	27 306	3 113	11.4%	12 948	47.4%	2 772	10.2%	18 832	69.0%	11 619	114.0%	(76.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 643	7 643	1 481	19.4%	1 533	20.1%	2 423	31.7%	5 437	71.1%	(2 483)	(41.0%)	(197.6%)
Capital Expenditure Functional	34 950	34 950	4 594	13.1%	14 481	41.4%	5 195	14.9%	24 269	69.4%	9 136	96.2%	(43.1%)
Municipal governance and administration	1 870	1 870	243	13.0%	-	-	11	.6%	253	13.6%	131	39.6%	(91.7%)
Executive and Council	713	713	100	14.0%	-	-	(98)	(13.7%)	2	3%	69	(241.1%)	
Finance and administration	1 157	1 157	143	12.3%	-	-	108	9.4%	251	21.7%	62	31.4%	74.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 643	4 643	3 375	72.7%	-	-	1 009	21.7%	4 384	94.4%	(100)	-	(1 107.5%)
Community and Social Services	4 635	4 635	3 375	72.8%	-	-	1 009	21.8%	4 384	94.6%	(100)	-	(1 107.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	9	9	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 601	14 601	960	6.6%	1 682	11.5%	8 817	60.4%	11 460	78.5%	9 105	114.8%	(3.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 601	14 601	960	6.6%	1 682	11.5%	8 817	60.4%	11 460	78.5%	9 105	114.8%	(3.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 835	13 835	16	.1%	12 798	92.5%	(4 642)	(33.6%)	8 172	59.1%	-	65.6%	(100.0%)
Energy sources	3 217	3 217	16	.5%	849	26.4%	(169)	(5.3%)	696	21.6%	-	76.2%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	10 618	10 618	-	-	11 949	112.5%	(4 473)	(42.1%)	7 476	70.4%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	236 756	236 756	26 847	11.3%	21 221	9.0%	81 156	34.3%	129 224	54.6%	10 536	8.4%	670.3%
Property rates	37 631	37 631	2 298	6.1%	6 022	16.0%	13 546	36.0%	21 866	58.1%	-	-	(100.0%)

Service charges	43 914	43 914	4 095	9.3%	5 035	11.5%	12 927	29.4%	22 057	50.2%	-	-	(100.0%)
Other revenue	13 275	13 275	323	2.4%	443	3.3%	1 294	9.7%	2 060	15.5%	(10)	(.1%)	(12 720.6%)
Transfers and Subsidies - Operational	108 052	108 052	3 424	3.2%	3 668	3.4%	12 277	11.4%	19 369	17.9%	-	-	(100.0%)
Transfers and Subsidies - Capital	31 765	31 765	10 277	32.4%	14 814	46.6%	25 348	79.8%	50 439	158.8%	(685)	(3.1%)	(3 798.1%)
Interest	2 118	2 118	6 430	303.6%	(8 762)	(413.6%)	15 765	744.2%	13 433	634.1%	11 232	948.8%	40.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(197 173)	(197 173)	(14 914)	7.6%	(17 252)	8.7%	(15 053)	7.6%	(47 219)	23.9%	12 502	12.6%	(220.4%)
Suppliers and employees	(196 973)	(196 973)	(14 914)	7.6%	(17 252)	8.8%	(15 053)	7.6%	(47 219)	24.0%	12 502	12.7%	(220.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(200)	(200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 583	39 583	11 933	30.1%	3 969	10.0%	66 103	167.0%	82 005	207.2%	23 038	(11.4%)	186.9%
Cash Flow from Investing Activities													
Receipts	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 192)	(40 192)	(2 931)	7.3%	(7 911)	19.7%	(5 616)	14.0%	(16 457)	40.9%	(26)	.1%	21 865.4%
Capital assets	(40 192)	(40 192)	(2 931)	7.3%	(7 911)	19.7%	(5 616)	14.0%	(16 457)	40.9%	(26)	.1%	21 865.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(38 692)	(38 692)	(2 931)	7.8%	(7 911)	20.4%	(5 616)	14.9%	(16 457)	42.5%	(26)	.1%	21 865.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	891	891	9 003	1 010.3%	(3 942)	(442.4%)	60 487	6 788.0%	65 548	7 355.9%	23 013	(41.4%)	162.8%
Cash/cash equivalents at the year begin:	3 309	3 309	3 435	103.8%	12 441	376.0%	9 574	289.3%	3 435	103.8%	(25 981)	46.3%	(136.8%)
Cash/cash equivalents at the year end:	4 200	4 200	12 441	296.2%	10 323	245.8%	68 987	1 642.4%	68 987	1 642.4%	(3 135)	(22.1%)	(2 300.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 199	41.4%	1 522	28.7%	94	1.8%	1 493	28.1%	5 308	13.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 335	6.1%	1 585	7.3%	76	.3%	18 747	86.2%	21 743	56.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	170	5.3%	217	6.7%	99	3.1%	2 732	84.9%	3 218	8.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	17.1%	9	17.6%	3	5.0%	33	60.2%	54	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	205	2.6%	386	4.9%	190	2.4%	7 094	90.1%	7 876	20.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	(32.4%)	-	-	-	-	2	132.4%	1	-	-	-	-	-
Total By Income Source	3 918	10.3%	3 719	9.7%	462	1.2%	30 100	78.8%	38 199	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	460	6.6%	668	9.6%	(208)	(3.0%)	6 032	86.8%	6 952	18.2%	-	-	-	-
Commercial	2 013	18.9%	859	8.1%	189	1.8%	7 570	71.2%	10 632	27.8%	-	-	-	-
Households	1 029	5.6%	1 184	6.4%	467	2.6%	15 816	85.4%	18 516	48.5%	-	-	-	-
Other	416	19.8%	1 008	48.0%	(6)	(.3%)	882	32.5%	2 100	5.5%	-	-	-	-
Total By Customer Group	3 918	10.3%	3 719	9.7%	462	1.2%	30 100	78.8%	38 199	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(750)	(1.2%)	2 806	4.4%	2 773	4.4%	58 373	92.4%	63 201	82.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 298	19.2%	715	10.6%	1 119	16.6%	3 622	53.6%	6 754	8.8%
Auditor-General	-	-	969	98.7%	-	-	13	1.3%	982	1.3%
Other	794	13.8%	720	12.5%	502	8.7%	3 743	65.0%	5 760	7.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 342	1.8%	5 211	6.8%	4 394	5.7%	65 751	85.7%	76 698	100.0%

Contact Details

Municipal Manager	Mr Z S Mthethwa	035 450 2082
Chief Financial Officer	Mr Mr N.M Myeni	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	252 828	254 460	82 145	32.5%	69 712	27.6%	59 398	23.3%	211 255	83.0%	57 985	90.9%	2.4%
Exchange Revenue													
Service charges - Electricity	17 111	17 235	4 148	24.2%	4 308	25.2%	3 852	22.3%	12 308	71.4%	2 981	56.5%	29.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 761	1 946	492	27.9%	492	27.9%	492	25.3%	1 475	75.8%	422	72.0%	16.6%
Sale of Goods and Rendering of Services	126	213	58	45.7%	98	77.4%	37	17.3%	192	90.1%	30	24.0%	23.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 209	1 209	296	24.5%	303	25.1%	317	26.2%	917	75.9%	200	49.0%	58.7%
Interest earned from Current and Non Current Assets	3 218	3 218	431	13.4%	451	14.0%	371	11.5%	1 253	38.9%	459	48.0%	(19.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 749	1 415	357	20.4%	353	20.2%	360	25.4%	1 070	75.6%	339	63.1%	6.1%
Licences or permits	416	418	86	20.6%	97	23.3%	145	34.7%	328	78.5%	124	56.9%	16.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	630	2 098	1 188	188.5%	593	94.0%	146	7.0%	1 927	91.8%	120	66.2%	22.1%
Non-Exchange Revenue													
Property rates	68 678	64 100	16 025	23.3%	16 025	23.3%	16 025	25.0%	48 075	75.0%	16 462	75.0%	(2.7%)
Surcharges and Taxes	20 257	20 257	4 647	22.9%	-	-	4 181	20.6%	8 828	43.6%	3 715	1 259.5%	12.5%
Fines, penalties and forfeits	79	307	199	251.8%	72	91.0%	68	22.1%	339	110.5%	7	57.9%	869.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	136 462	140 912	54 006	39.6%	46 701	34.2%	33 157	23.5%	133 864	95.0%	33 126	94.2%	.1%
Interest Receivables	1 132	1 132	212	18.8%	219	19.4%	247	21.9%	679	60.0%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	249 077	250 811	52 420	21.0%	58 757	23.6%	55 831	22.3%	167 008	66.6%	51 489	70.5%	8.4%
Employee related costs	81 160	80 483	19 694	24.3%	20 127	24.8%	22 041	27.4%	61 862	76.9%	17 857	77.7%	23.4%
Remuneration of councillors	11 713	11 867	2 786	23.8%	3 101	26.5%	2 840	23.9%	8 727	73.5%	2 584	69.1%	9.9%
Bulk purchases - electricity	22 900	25 400	6 504	28.4%	7 037	30.7%	6 148	24.2%	19 689	77.5%	4 479	72.2%	37.3%
Inventory consumed	-	-	-	-	-	-	-	-	-	-	0	65.0%	(100.0%)
Debt impairment	6 500	6 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 001	20 001	5 139	25.7%	5 171	25.9%	5 204	26.0%	15 514	77.6%	4 985	78.8%	4.4%
Interest,Dividends and Rent on Land	65	65	2	2.7%	-	-	3	5.1%	5	7.8%	34	59.8%	(90.2%)
Contracted services	49 899	49 548	9 860	19.8%	10 252	20.5%	11 730	23.7%	31 841	64.3%	10 890	59.0%	7.7%
Transfers and subsidies	1 409	1 409	324	23.0%	221	15.7%	328	23.3%	873	62.0%	337	59.8%	(2.7%)
Irrecoverable debts written off	2 850	2 850	8	.3%	-	-	-	-	8	.3%	1 798	384.1%	(100.0%)
Operational Cost and Other Cost	52 580	52 689	8 104	15.4%	12 848	24.4%	7 538	14.3%	28 490	54.1%	8 526	70.7%	(11.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 751	3 649	29 725		10 955		3 567		44 247		6 496		
Transfers and subsidies - capital (monetary allocations)	40 437	53 488	9 093	22.5%	13 225	32.7%	8 947	16.7%	31 265	58.5%	7 777	63.1%	15.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 188	57 136	38 818		24 180		12 514		75 512		14 273		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 188	57 136	38 818		24 180		12 514		75 512		14 273		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 188	57 136	38 818		24 180		12 514		75 512		14 273		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 188	57 136	38 818		24 180		12 514		75 512		14 273		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	41 159	54 048	7 950	19.3%	12 039	29.2%	10 484	19.4%	30 474	56.4%	7 149	60.7%	46.7%
National Government	35 163	46 511	7 907	22.5%	11 366	32.3%	9 543	20.5%	28 816	62.0%	6 922	64.2%	37.9%
Provincial Government	-	-	44	-	-	-	-	-	44	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 163	46 511	7 950	22.6%	11 366	32.3%	9 543	20.5%	28 860	62.0%	6 922	63.4%	37.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 996	7 537	-	-	673	11.2%	941	12.5%	1 614	21.4%	227	37.6%	314.8%
Capital Expenditure Functional	41 159	54 048	7 950	19.3%	12 039	29.2%	10 484	19.4%	30 474	56.4%	7 149	60.7%	46.7%
Municipal governance and administration	3 960	3 860	-	-	673	17.0%	941	24.4%	1 614	41.8%	392	264.4%	139.9%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 960	3 860	-	-	673	17.0%	941	24.4%	1 614	41.8%	392	264.4%	139.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 536	836	44	2.8%	-	-	-	-	44	5.2%	241	35.1%	(100.0%)
Community and Social Services	1 536	836	44	2.8%	-	-	-	-	44	5.2%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	241	99.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 089	36 778	7 663	33.2%	8 782	38.0%	4 519	12.3%	20 964	57.0%	4 719	49.9%	(4.2%)
Planning and Development	22 173	23 762	7 663	34.6%	8 772	39.6%	4 519	19.0%	20 954	88.2%	57	42.4%	7 859.7%
Road Transport	916	13 016	-	-	10	1.1%	-	-	10	.1%	4 663	55.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 574	12 574	243	1.9%	2 584	20.6%	5 024	40.0%	7 852	62.4%	1 797	79.7%	179.6%
Energy sources	12 174	12 174	243	2.0%	2 584	21.2%	5 024	41.3%	7 852	64.5%	1 797	79.7%	179.6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	400	400	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts														
Property rates		58 376	54 495	24 976	42.8%	2 241	3.8%	3 042	5.6%	30 260	55.5%	13 161	41.8%	(76.9%)

Service charges	16 608	16 774	6 832	41.1%	5 122	30.8%	4 074	24.3%	16 028	95.6%	3 379	74.5%	20.6%
Other revenue	23 326	24 827	5 784	24.8%	1 156	5.0%	4 934	19.9%	11 875	47.8%	4 013	362.2%	23.0%
Transfers and Subsidies - Operational	136 462	140 912	55 391	40.6%	45 353	33.2%	32 638	23.2%	133 382	94.7%	37 398	98.6%	(12.7%)
Transfers and Subsidies - Capital	40 437	53 488	22 283	55.1%	10 570	26.1%	28 934	54.1%	61 787	115.5%	10 381	102.5%	178.7%
Interest	3 218	3 218	420	13.1%	447	13.9%	367	11.4%	1 234	38.3%	456	49.5%	(19.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(237 785)	(240 450)	(68 883)	29.0%	(57 657)	24.2%	(54 720)	22.8%	(181 260)	75.4%	(49 107)	75.1%	11.4%
Suppliers and employees	(236 311)	(238 976)	(68 226)	28.9%	(57 369)	24.3%	(54 304)	22.7%	(179 900)	75.3%	(48 712)	75.3%	11.5%
Finance charges	(65)	(65)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 409)	(1 409)	(657)	46.6%	(287)	20.4%	(416)	29.5%	(1 360)	96.5%	(395)	52.5%	5.4%
Net Cash from/(used) Operating Activities	40 642	53 263	46 804	115.2%	7 232	17.8%	19 270	36.2%	73 305	137.6%	19 681	171.9%	(2.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 333)	(62 413)	(9 780)	20.7%	(13 225)	27.9%	(8 493)	13.6%	(31 497)	50.5%	(8 038)	61.8%	5.7%
Capital assets	(47 331)	(62 413)	(9 780)	20.7%	(13 225)	27.9%	(8 493)	13.6%	(31 497)	50.5%	(8 038)	61.8%	5.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(47 333)	(62 413)	(9 780)	20.7%	(13 225)	27.9%	(8 493)	13.6%	(31 497)	50.5%	(8 038)	61.8%	5.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 690)	(9 150)	37 023	(553.4%)	(5 993)	89.6%	10 777	(117.8%)	41 808	(456.9%)	11 644	(1 046.8%)	(7.4%)
Cash/cash equivalents at the year begin:	14 509	14 509	6 554	45.2%	37 023	255.2%	31 031	213.9%	6 554	45.2%	31 552	100.0%	(1.7%)
Cash/cash equivalents at the year end:	7 819	5 360	37 023	473.5%	31 031	396.9%	41 808	780.1%	41 808	780.1%	43 195	2 958.3%	(3.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 451	(14.4%)	896	(8.9%)	380	(3.8%)	(12 768)	127.2%	(10 041)	(7.9%)	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 198	4.8%	8 421	7.8%	4 963	4.6%	89 319	82.8%	107 920	84.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	186	2.1%	315	3.0%	151	1.7%	8 058	92.5%	8 710	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	110	5.1%	177	8.1%	68	3.1%	1 821	83.7%	2 176	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	187	1.0%	359	1.9%	173	.9%	18 386	96.2%	19 105	14.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Total By Income Source	7 131	5.6%	10 168	8.0%	5 755	4.5%	104 827	82.0%	127 881	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 704	6.5%	7 701	10.7%	4 535	6.3%	55 099	76.5%	72 039	56.3%	-	-	-	-
Commercial	760	12.0%	304	4.8%	137	2.2%	5 129	81.0%	6 330	4.9%	-	-	-	-
Households	366	1.5%	710	2.9%	344	1.4%	22 676	94.1%	24 096	18.8%	-	-	-	-
Other	1 301	5.1%	1 453	5.7%	739	2.9%	21 923	86.3%	25 416	19.9%	-	-	-	-
Total By Customer Group	7 131	5.6%	10 168	8.0%	5 755	4.5%	104 827	82.0%	127 881	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 171	100.8%	7	.2%	-	-	(33)	(1.1%)	3 145	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	100.0%	-	-	-	-	0	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 171	100.8%	7	.2%	-	-	(33)	(1.1%)	3 145	100.0%

Contact Details

Municipal Manager	Ms Nomfundo Phumzile Dlamini	035 833 2006
Chief Financial Officer	Mr Mbusiseni Eugen Oscar Mkhize	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	955 454	964 023	364 990	38.2%	297 866	31.2%	232 973	24.2%	895 828	92.9%	222 069	94.8%	4.9%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	75 316	75 316	15 756	20.9%	15 711	20.9%	15 847	21.0%	47 313	62.8%	16 487	69.5%	(3.5)%
Service charges - Waste Water Management	10 675	10 675	2 389	22.1%	3 160	29.6%	2 721	25.5%	6 240	77.2%	2 351	68.4%	15.8%
Service charges - Waste Management	44 346	44 346	10 342	23.3%	9 296	21.0%	11 485	25.9%	31 123	70.2%	9 607	71.7%	19.5%
Sale of Goods and Rendering of Services	868	963	232	26.7%	192	22.1%	415	43.1%	839	87.1%	281	66.8%	47.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 784	1 784	910	51.0%	824	46.2%	728	40.8%	2 463	138.0%	1 018	187.2%	(28.5)%
Interest earned from Current and Non Current Assets	27 560	27 560	8 194	29.7%	6 897	25.0%	5 007	18.2%	20 099	72.9%	6 893	81.4%	(27.4)%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	361	361	337	93.4%	-	-	-	-	337	93.4%	-	90.6%	-
Licences or permits	124	218	51	41.1%	63	50.8%	60	27.6%	174	79.6%	56	76.9%	7.4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 303	3 988	1 035	44.9%	2 399	104.2%	23	.6%	3 457	86.7%	332	90.2%	(93.1)%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 656	10 475	593	35.8%	576	34.8%	9 251	88.3%	10 420	99.5%	569	83.4%	1 524.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	784 953	782 828	324 674	41.4%	258 072	32.9%	194 994	24.9%	777 739	99.3%	183 959	99.1%	6.0%
Interest Receivables	3 542	3 542	309	8.7%	212	6.0%	134	3.8%	655	18.5%	111	-	20.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 968	1 968	200	10.1%	463	23.5%	271	13.8%	934	47.5%	404	-	(32.8)%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(7 963)	-	(7 963)	-	-	-	(100.0)%
Other Gains	-	-	-	-	1	-	(1)	-	-	-	-	-	(100.0)%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 187 482	1 175 815	284 931	24.0%	298 032	25.1%	196 969	16.8%	779 932	66.3%	232 228	65.3%	(15.2)%
Employee related costs	436 755	432 967	103 411	23.7%	114 547	26.2%	107 790	24.9%	325 748	75.2%	76 573	67.8%	40.8%
Remuneration of councillors	19 210	16 938	3 758	19.6%	4 043	21.0%	4 243	25.1%	12 044	71.1%	3 858	63.5%	10.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	184 400	160 170	35 715	19.4%	34 639	18.8%	13 534	8.4%	83 888	52.4%	53 996	74.0%	(74.9)%
Debt Impairment	10 461	10 461	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	159 856	159 856	39 964	25.0%	39 964	25.0%	(3 423)	(2.1%)	76 505	47.9%	13 031	49.4%	(126.3)%
Interest,Dividends and Rent on Land	8 089	2 022	2 022	25.0%	2 022	25.0%	2 022	25.0%	6 066	75.0%	2 303	75.0%	(12.2)%
Contracted services	151 840	169 732	40 106	26.4%	55 008	36.2%	43 732	25.8%	138 845	81.8%	32 135	66.1%	36.1%
Transfers and subsidies	8 624	7 091	4 458	51.7%	1 269	14.7%	554	7.8%	6 280	88.6%	150	44.8%	269.3%
Inrecoverable debts written off	10 034	10 034	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	136 741	139 006	46 800	34.2%	38 507	28.2%	32 869	23.6%	118 176	85.0%	22 553	66.5%	45.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(4 352)	-	-	-	-	-	(100.0)%
Other Losses	61 471	61 471	8 697	14.1%	8 035	13.1%	-	-	16 732	27.2%	27 629	73.6%	(100.0)%
Surplus/(Deficit)	(232 028)	(211 792)	80 059		(166)		36 004		115 897		(10 158)		
Transfers and subsidies - capital (monetary allocations)	465 937	499 057	129 441	27.8%	180 180	38.7%	39 049	7.8%	348 670	69.9%	106 210	77.2%	(63.2)%
Transfers and subsidies - capital (in-kind)	-	85	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	233 909	287 350	209 500		180 013		75 053		464 567		96 051		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	233 909	287 350	209 500		180 013		75 053		464 567		96 051		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	233 909	287 350	209 500		180 013		75 053		464 567		96 051		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	233 909	287 350	209 500		180 013		75 053		464 567		96 051		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	1 551 694	1 579 236	1 496 946	96.5%	1 677 613	108.1%	1 256 473	79.6%	4 431 032	280.6%	1 554 961	284.0%	(19.2%)

Service charges	120 786	120 786	33 807	28.0%	34 202	28.3%	36 323	30.1%	104 331	86.4%	34 515	85.7%	5.2%
Other revenue	152 458	149 005	907 307	595.1%	1 220 045	800.2%	910 808	611.3%	3 038 160	2 039.0%	1 211 916	1 783.6%	(24.8%)
Transfers and Subsidies - Operational	784 953	782 828	330 724	42.1%	255 499	32.5%	195 569	25.0%	781 792	99.9%	201 496	99.6%	(2.9%)
Transfers and Subsidies - Capital	465 937	499 057	222 400	47.7%	165 436	35.5%	111 004	22.2%	498 840	100.0%	103 691	100.6%	7.1%
Interest	27 560	27 560	2 708	9.8%	2 432	8.8%	2 768	10.0%	7 908	28.7%	3 343	46.6%	(17.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 003 948)	(953 831)	(394 296)	39.3%	(469 307)	46.7%	(336 302)	35.3%	(1 199 905)	125.8%	(318 976)	106.8%	5.4%
Suppliers and employees	(995 325)	(946 740)	(394 296)	39.6%	(469 307)	47.2%	(336 302)	35.5%	(1 199 905)	126.7%	(318 976)	107.3%	5.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(8 624)	(7 091)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	547 746	625 405	1 102 650	201.3%	1 208 306	220.6%	920 172	147.1%	3 231 127	516.6%	1 235 985	747.8%	(25.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	(7 963)	-	(7 963)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	(7 963)	-	(7 963)	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(475 137)	(515 242)	(113 719)	23.9%	(157 468)	33.1%	(44 640)	8.7%	(315 827)	61.3%	(96 597)	75.3%	(53.8%)
Capital assets	(475 137)	(515 242)	(113 719)	23.9%	(157 468)	33.1%	(44 640)	8.7%	(315 827)	61.3%	(96 597)	75.3%	(53.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(475 137)	(515 242)	(113 719)	23.9%	(157 468)	33.1%	(52 603)	10.2%	(323 790)	62.8%	(96 597)	75.3%	(45.5%)
Cash Flow from Financing Activities													
Receipts	1 074	1 074	(61)	(5.7%)	(14)	(1.3%)	-	-	(75)	(7.0%)	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 074	1 074	(61)	(5.7%)	(14)	(1.3%)	-	-	(75)	(7.0%)	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	1 074	1 074	(61)	(5.7%)	(14)	(1.3%)	-	-	(75)	(7.0%)	-	-	-
Net Increase/(Decrease) in cash held	73 683	111 238	988 870	1 342.1%	1 050 824	1 426.1%	867 568	779.9%	2 907 262	2 613.6%	1 139 388	(17 140.4%)	(23.9%)
Cash/cash equivalents at the year begin:	114 552	168 907	168 907	147.5%	1 157 777	1 010.7%	2 208 601	1 307.6%	168 907	100.0%	1 820 851	100.0%	21.3%
Cash/cash equivalents at the year end:	188 235	280 145	1 157 777	615.1%	2 208 601	1 173.3%	3 076 170	1 098.1%	3 076 170	1 098.1%	2 960 240	2 473.4%	3.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 636	7.1%	2 805	3.5%	1 974	2.5%	68 869	86.9%	79 283	53.9%	-	-	35 442	44.7%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 077	4.3%	655	2.6%	594	2.4%	22 749	90.7%	25 075	17.1%	-	-	14 374	57.3%
Receivables from Exchange Transactions - Waste Management	5 043	54.0%	1 320	14.1%	147	1.6%	2 828	30.3%	9 339	6.4%	-	-	3 074	32.9%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	298	1.2%	293	1.2%	288	1.2%	23 806	96.4%	24 685	16.8%	-	-	12 809	51.9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	208	2.4%	128	1.5%	97	1.1%	8 191	95.0%	8 624	5.9%	-	-	-	-
Total By Income Source	12 263	8.3%	5 201	3.5%	3 100	2.1%	126 443	86.0%	147 007	100.0%	-	-	65 699	44.7%
Debtors Age Analysis By Customer Group														
Organs of State	3 241	19.1%	1 301	7.7%	830	4.9%	11 574	68.3%	16 946	11.5%	-	-	-	-
Commercial	6 186	27.5%	1 905	8.5%	612	2.7%	13 626	61.4%	22 528	15.3%	-	-	5 234	23.2%
Households	2 831	2.6%	1 993	1.9%	1 656	1.5%	100 432	93.9%	106 912	72.7%	-	-	60 464	56.6%
Other	5	7%	2	4%	2	4%	611	98.5%	620	4%	-	-	-	-
Total By Customer Group	12 263	8.3%	5 201	3.5%	3 100	2.1%	126 443	86.0%	147 007	100.0%	-	-	65 699	44.7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	10 509	100.0%	-	-	-	-	-	-	10 509	55.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 443	53.3%	2 105	25.3%	1 780	21.4%	-	-	8 328	44.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	14 952	79.4%	2 105	11.2%	1 780	9.5%	-	-	18 837	100.0%

Contact Details

Municipal Manager	Mr Philemon Philani Sibiya	035 799 2501
Chief Financial Officer	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	454 622	463 028	156 879	34.5%	130 425	28.7%	107 020	23.1%	394 324	85.2%	49 152	87.2%	117.7%
Exchange Revenue													
Service charges - Electricity	82 686	90 708	22 583	27.3%	21 272	25.7%	20 136	22.2%	63 991	70.5%	13 682	67.0%	47.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 713	14 713	3 466	23.6%	3 805	25.9%	4 060	27.6%	11 331	77.0%	3 206	69.5%	26.6%
Sale of Goods and Rendering of Services	1 513	1 383	264	17.4%	322	21.3%	210	15.2%	796	57.5%	216	43.1%	(2.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 016	2 016	378	18.7%	397	19.7%	424	21.0%	1 199	59.5%	379	65.6%	11.8%
Interest earned from Current and Non Current Assets	25 000	25 000	3 774	15.1%	3 020	12.1%	2 464	9.9%	9 258	37.0%	9 051	43.0%	(72.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	755	755	153	20.3%	149	19.7%	145	19.2%	447	59.2%	124	64.8%	17.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	(1 463)	2.8%	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 252	1 875	304	24.3%	369	29.5%	458	24.4%	1 130	60.3%	1 178	98.7%	(61.2%)
Non-Exchange Revenue													
Property rates	64 913	64 913	20 053	30.9%	16 534	25.5%	14 979	23.1%	51 567	79.4%	9 929	91.1%	50.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 367	1 367	20	1.5%	50	3.7%	55	4.1%	126	9.2%	24	5.1%	133.8%
Licences or permits	998	998	204	20.5%	120	12.1%	190	19.1%	515	51.6%	254	78.9%	(25.3%)
Transfer and subsidies - Operational	254 956	254 848	105 161	41.2%	83 476	32.7%	62 943	24.7%	251 580	98.7%	11 655	99.2%	440.1%
Interest Receivables	4 453	4 453	519	11.6%	912	20.5%	954	21.4%	2 384	53.5%	918	79.9%	3.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	487 944	504 021	106 741	21.9%	131 952	27.0%	106 912	21.2%	345 604	68.6%	94 678	68.0%	12.9%
Employee related costs	167 901	167 901	40 257	24.0%	40 374	24.0%	41 054	24.5%	121 684	72.5%	40 605	72.3%	1.1%
Remuneration of councillors	17 043	17 043	3 799	22.3%	3 764	22.1%	4 244	24.9%	11 807	69.3%	3 634	70.2%	16.8%
Bulk purchases - electricity	66 107	72 107	20 022	30.3%	15 832	23.9%	15 933	22.1%	51 787	71.8%	8 661	69.6%	84.0%
Inventory consumed	5 918	5 450	203	3.4%	714	12.1%	818	15.0%	1 735	31.8%	1 162	66.7%	(29.6%)
Debt impairment	32 077	30 077	-	-	16 039	50.0%	-	-	16 039	53.3%	-	50.0%	-
Depreciation, Amortisation and Impairment	36 240	36 240	9 965	27.5%	10 006	27.6%	10 386	28.7%	30 357	83.8%	8 828	69.7%	17.6%
Interest,Dividends and Rent on Land	3 050	3 050	-	-	-	-	-	-	-	-	-	5.0%	-
Contracted services	89 650	87 841	16 625	18.5%	20 912	23.3%	18 845	21.5%	56 382	64.2%	17 199	64.7%	9.6%
Transfers and subsidies	-	2 350	-	-	2 200	-	150	6.4%	2 350	100.0%	-	-	(100.0%)
Irrecoverable debts written off	6 637	6 637	-	-	-	-	-	-	-	-	-	50.0%	-
Operational Cost and Other Cost	62 722	74 726	15 860	25.3%	22 109	35.2%	15 484	20.7%	53 453	71.5%	14 591	73.6%	6.1%
Disposal of Fixed and Intangible Assets	600	600	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	11	-	2	-	(2)	-	11	-	-	-	(100.0%)
Surplus/(Deficit)	(33 322)	(40 993)	50 138		(1 526)		108		48 720		(45 526)		
Transfers and subsidies - capital (monetary allocations)	46 017	59 528	25 683	55.8%	(3 956)	(8.6%)	6 392	10.7%	28 119	47.2%	8 947	55.4%	(28.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 694	18 535	75 821		(5 482)		6 500		76 839		(36 578)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	12 694	18 535	75 821		(5 482)		6 500		76 839		(36 578)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 694	18 535	75 821		(5 482)		6 500		76 839		(36 578)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 694	18 535	75 821		(5 482)		6 500		76 839		(36 578)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	130 596	126 749	17 420	13.3%	26 463	20.3%	22 418	17.7%	66 301	52.3%	562 386	60.9%	(96.0%)
National Government	39 884	50 763	10 427	26.1%	9 387	23.5%	7 356	14.5%	27 170	53.5%	239 373	56.8%	(96.9%)
Provincial Government	174	1 043	-	-	264	151.8%	(181)	(17.4%)	83	7.9%	989	42.9%	(118.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 058	51 806	10 427	26.0%	9 651	24.1%	7 175	13.8%	27 253	52.6%	240 363	56.5%	(97.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	3 881	-	(100.0%)
Internally generated funds	90 538	74 943	6 993	7.7%	16 812	18.6%	15 243	20.3%	39 049	52.1%	318 143	62.9%	(95.2%)
Capital Expenditure Functional	130 596	126 749	17 420	13.3%	26 463	20.3%	22 418	17.7%	66 301	52.3%	562 386	60.9%	(96.0%)
Municipal governance and administration	34 549	31 778	3 235	9.4%	9 261	26.8%	10 192	32.1%	22 689	71.4%	159 511	62.7%	(93.6%)
Executive and Council	30 000	23 540	3 168	10.6%	7 872	26.2%	9 876	42.0%	20 916	88.9%	4 711	67.8%	109.6%
Finance and administration	4 549	8 239	68	1.5%	1 389	30.5%	316	3.8%	1 773	21.5%	154 799	58.4%	(99.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 644	28 699	2 286	8.6%	3 113	11.7%	3 266	11.4%	8 665	30.2%	123 363	23.2%	(97.4%)
Community and Social Services	8 664	8 616	1 982	22.9%	1 862	21.5%	772	9.0%	4 617	53.6%	112 922	32.0%	(99.3%)
Sport And Recreation	8 836	10 940	304	3.4%	1 250	14.2%	2 292	21.0%	3 846	35.2%	10 396	21.7%	(77.9%)
Public Safety	9 143	9 143	-	-	-	-	201	2.2%	201	2.2%	44	5.2%	353.8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 038	62 478	11 899	19.2%	13 892	22.1%	8 960	14.3%	34 551	55.3%	239 821	68.7%	(96.3%)
Planning and Development	7 522	5 208	988	13.1%	578	7.7%	2 438	46.8%	4 004	76.9%	36 223	30.1%	(93.3%)
Road Transport	54 517	57 270	10 911	20.0%	13 114	24.1%	6 522	11.4%	30 547	53.3%	203 598	74.3%	(96.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 365	3 793	-	-	397	5.4%	-	-	397	10.5%	39 692	53.4%	(100.0%)
Energy sources	4 869	2 087	-	-	-	-	-	-	-	-	33 958	34.1%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	870	440	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 626	1 267	-	-	397	24.4%	-	-	397	31.4%	5 734	73.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26									2024/25		Q3 of 2024/25 to Q3 of 2025/26	
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands														
Cash Flow from Operating Activities														
Receipts														
Property rates		501 148	531 366	410 479	81.9%	344 824	68.8%	292 165	55.0%	1 047 469	197.1%	2 126 277	109.4%	(86.3%)
		49 972	49 993	36 729	73.5%	30 956	61.9%	27 179	54.4%	94 864	189.8%	83 806	136.3%	(67.6%)

Service charges	98 454	106 665	9 289	9.4%	4 670	4.7%	(94 264)	(88.4%)	(80 305)	(75.3%)	69 865	73.5%	(234.9%)
Other revenue	26 748	27 243	52 560	196.5%	1 090	4.1%	1 171	4.3%	54 820	201.2%	22 246	15.7%	(94.7%)
Transfers and Subsidies - Operational	254 956	255 448	317 700	124.6%	287 103	112.6%	297 200	116.3%	902 003	353.1%	1 672 607	194.6%	(82.2%)
Transfers and Subsidies - Capital	46 017	67 017	(6 284)	(13.7%)	20 432	44.4%	59 332	88.5%	73 479	109.6%	249 744	(215.8%)	(76.2%)
Interest	25 000	25 000	485	1.9%	575	2.3%	1 547	6.2%	2 607	10.4%	28 009	68.8%	(94.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(439 043)	(461 091)	(116 455)	26.5%	(140 180)	31.9%	(208 711)	45.3%	(465 346)	100.9%	(562 441)	81.7%	(62.9%)
Suppliers and employees	(435 993)	(455 691)	(116 455)	26.7%	(140 180)	32.2%	(208 711)	45.8%	(465 346)	102.1%	(562 441)	82.3%	(62.9%)
Finance charges	(3 050)	(3 050)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	(2 350)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	62 106	70 276	294 024	473.4%	204 644	329.5%	83 454	118.8%	582 123	828.3%	1 563 836	383.3%	(94.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(144 685)	(140 261)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(144 685)	(140 261)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(144 685)	(140 261)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	79	-	82	-	65	-	227	-	349	-	(81.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	79	-	82	-	65	-	227	-	349	-	(81.2%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	79	-	82	-	65	-	227	-	349	-	(81.2%)
Net Increase/(Decrease) in cash held	(82 580)	(69 986)	294 104	(356.1%)	204 726	(247.9%)	83 520	(119.3%)	582 349	(832.1%)	1 564 185	(144.2%)	(94.7%)
Cash/cash equivalents at the year begin:	92 208	131 927	-	-	426 031	462.0%	730 757	553.9%	-	-	(1 059 672)	-	(169.0%)
Cash/cash equivalents at the year end:	9 629	61 942	426 031	4 424.5%	630 757	6 550.7%	814 277	1 314.6%	814 277	1 314.6%	163 664	171.8%	397.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 033	14.3%	2 304	16.2%	1 294	9.1%	8 598	60.4%	14 229	5.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 072	3.5%	7 036	4.9%	3 840	2.7%	128 739	89.0%	144 688	51.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 472	1.9%	2 382	3.1%	1 083	1.4%	71 470	93.5%	76 407	26.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	(8.7%)	91	(21.1%)	11	(2.6%)	(571)	132.3%	(431)	(2%)	-	-	-	-
Interest on Arrear Debtor Accounts	468	1.1%	908	2.2%	445	1.1%	39 341	95.6%	41 162	14.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 158	28.4%	2	-	-	-	5 445	71.6%	7 605	2.7%	-	-	-	-
Total By Income Source	11 242	4.0%	12 722	4.5%	6 674	2.4%	253 022	89.2%	283 660	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 073	8.7%	4 500	7.8%	2 538	4.4%	45 921	79.1%	58 031	20.5%	-	-	-	-
Commercial	2 422	9.1%	2 091	7.9%	1 150	4.3%	20 911	78.7%	26 574	9.4%	-	-	-	-
Households	3 624	1.9%	5 926	3.0%	2 891	1.5%	181 974	93.6%	194 416	68.5%	-	-	-	-
Other	122	2.6%	205	4.4%	95	2.0%	4 217	90.9%	4 639	1.6%	-	-	-	-
Total By Customer Group	11 242	4.0%	12 722	4.5%	6 674	2.4%	253 022	89.2%	283 660	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Sizwe Khuzwayo	032 456 8201
Chief Financial Officer	Ms Nompumelelo Guzana	032 456 8224

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	3 011 913	3 008 802	661 737	22.0%	756 776	25.1%	774 567	25.7%	2 193 080	72.9%	702 087	72.6%	10.3%
Exchange Revenue													
Service charges - Electricity	1 593 176	1 550 926	305 714	19.2%	366 228	23.0%	388 140	25.0%	1 060 082	68.4%	342 362	67.0%	13.4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	108 227	116 227	29 123	26.9%	29 794	27.5%	30 156	25.9%	89 073	76.6%	27 682	79.4%	8.9%
Sale of Goods and Rendering of Services	31 194	31 503	6 790	21.8%	6 011	19.3%	8 177	26.0%	20 978	66.6%	6 083	60.0%	34.4%
Agency services	14 500	15 000	1 716	11.8%	2 778	19.2%	4 451	29.7%	8 945	59.6%	3 315	69.7%	34.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 250	11 250	2 836	25.2%	2 349	20.9%	1 664	14.8%	6 849	60.9%	2 737	73.3%	(39.2%)
Interest earned from Current and Non Current Assets	47 963	59 463	11 783	24.6%	14 321	29.9%	14 113	23.7%	40 217	67.6%	20 015	74.2%	(29.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 610	3 627	894	24.8%	970	26.9%	820	22.6%	2 684	74.0%	679	66.8%	20.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2 000	2 000	199	9.9%	-	-	46	2.3%	245	12.3%	52	11.4%	(10.9%)
Development Charges	13 000	20 000	13 654	105.0%	1 982	15.2%	5 769	28.8%	21 404	107.0%	8 998	90.3%	(35.9%)
Operational Revenue	11 807	16 653	6 245	52.9%	(4 095)	(34.7%)	10 837	65.1%	12 987	78.0%	8 932	93.0%	21.3%
Non-Exchange Revenue													
Property rates	812 465	818 693	149 470	18.4%	222 951	27.4%	224 163	27.4%	596 583	72.9%	199 248	73.1%	12.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	41 119	24 422	5 091	12.4%	5 869	14.3%	6 410	26.2%	17 370	71.1%	(275)	60.1%	(2 430.9%)
Licences or permits	1 660	1 660	198	11.9%	163	9.8%	169	10.2%	530	31.9%	194	61.4%	(13.1%)
Transfer and subsidies - Operational	311 441	315 377	123 732	39.7%	103 868	33.4%	75 138	23.8%	302 737	96.0%	75 764	96.0%	(.8%)
Interest Receivables	3 500	17 000	4 293	122.7%	3 588	102.5%	4 515	26.6%	12 396	72.9%	4 693	75.8%	(3.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	5 000	5 000	-	-	-	-	-	-	-	-	1 607	32.1%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 011 642	3 228 141	660 448	21.9%	736 078	24.4%	773 366	24.0%	2 169 892	67.2%	618 466	64.4%	25.0%
Employee related costs	668 517	648 861	142 886	21.4%	154 485	23.1%	178 385	27.5%	475 755	73.3%	152 518	71.4%	17.0%
Remuneration of councillors	33 638	33 638	7 651	22.7%	8 707	25.9%	7 934	23.6%	24 292	72.2%	8 721	73.4%	(9.0%)
Bulk purchases - electricity	1 432 007	1 653 377	355 433	24.8%	380 852	26.6%	399 210	24.1%	1 135 495	68.7%	316 696	66.0%	26.1%
Inventory consumed	28 964	30 484	8 794	30.4%	7 607	26.3%	1 732	5.7%	18 133	59.5%	3 203	61.9%	(45.9%)
Debt impairment	29 241	29 241	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	179 433	179 433	36 635	20.4%	36 663	20.4%	36 182	20.2%	109 481	61.0%	32 206	58.5%	12.3%
Interest,Dividends and Rent on Land	14 300	14 300	109	.8%	7 143	49.9%	51	.4%	7 303	51.1%	169	51.6%	(69.7%)
Contracted services	405 314	417 264	81 611	20.1%	95 421	23.5%	105 965	25.4%	282 998	67.8%	72 776	62.5%	45.6%
Transfers and subsidies	17 521	18 057	4 714	26.9%	3 622	20.7%	1 784	9.9%	10 119	56.0%	2 790	46.8%	(36.1%)
Irrecoverable debts written off	2 840	3 840	815	28.7%	2 373	83.5%	1 535	40.0%	4 723	123.0%	735	45.1%	108.8%
Operational Cost and Other Cost	161 547	161 326	21 800	13.5%	39 205	24.3%	40 587	25.2%	101 593	63.0%	28 653	59.7%	41.7%
Disposal of Fixed and Intangible Assets	8 621	8 621	-	-	-	-	-	-	-	-	-	-	-
Other Losses	29 700	29 700	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	271	(219 340)	1 289		20 698		1 201		23 188		83 620		
Transfers and subsidies - capital (monetary allocations)	63 034	127 208	13 901	22.1%	10 035	15.9%	24 833	19.5%	48 769	38.3%	30 389	49.2%	(18.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	(225)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	63 304	(92 131)	15 190		30 734		26 034		71 958		113 784		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 304	(92 131)	15 190		30 734		26 034		71 958		113 784		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 304	(92 131)	15 190		30 734		26 034		71 958		113 784		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 304	(92 131)	15 190		30 734		26 034		71 958		113 784		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	230 797	272 789	37 551	16.3%	55 679	24.1%	32 000	11.7%	125 230	45.9%	47 040	53.1%	(32.0%)
National Government	54 551	110 384	12 369	22.7%	19 609	35.9%	11 734	10.6%	43 712	39.6%	30 278	56.4%	(61.2%)
Provincial Government	50	10	-	-	-	-	3	26.5%	3	26.5%	117	3.5%	(97.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	250	257	-	-	130	52.1%	74	28.9%	204	79.6%	-	-	(100.0%)
Transfers recognised - capital	54 851	110 651	12 369	22.6%	19 739	36.0%	11 811	10.7%	43 919	39.7%	30 395	55.9%	(61.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	175 946	162 138	25 182	14.3%	35 941	20.4%	20 189	12.5%	81 311	50.1%	16 645	48.8%	21.3%
Capital Expenditure Functional	230 797	272 789	37 551	16.3%	55 679	24.1%	32 000	11.7%	125 230	45.9%	47 160	53.1%	(32.1%)
Municipal governance and administration	24 987	21 578	1 647	6.6%	1 487	6.0%	1 413	6.5%	4 547	21.1%	5 498	51.6%	(74.3%)
Executive and Council	2 700	1 605	1 505	55.7%	-	-	-	-	1 505	93.8%	3 789	55.8%	(100.0%)
Finance and administration	22 287	19 973	142	6%	1 487	6.7%	1 413	7.1%	3 042	15.2%	1 708	43.4%	(17.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	45 277	39 120	3 142	6.9%	6 419	14.2%	3 919	10.0%	13 481	34.5%	2 539	43.2%	54.4%
Community and Social Services	5 630	4 640	1 185	21.0%	650	11.5%	609	13.1%	2 444	52.7%	570	55.8%	6.8%
Sport And Recreation	26 277	21 218	1 498	5.7%	3 489	13.3%	2 451	11.5%	7 437	35.0%	471	21.1%	420.7%
Public Safety	2 770	2 702	460	16.6%	696	25.1%	549	20.3%	1 705	63.1%	3	87.9%	18 372.1%
Housing	10 600	10 560	-	-	1 584	14.9%	310	2.9%	1 894	17.9%	1 495	15.9%	(79.3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 447	147 836	16 365	17.1%	24 308	25.5%	17 691	12.0%	58 365	39.5%	27 538	51.6%	(35.8%)
Planning and Development	9 156	4 556	1 618	17.7%	-	-	317	7.0%	1 935	42.5%	1 403	13.8%	(77.4%)
Road Transport	86 291	143 280	14 747	17.1%	24 308	28.2%	17 374	12.1%	56 430	39.4%	26 135	52.6%	(33.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	65 085	64 255	16 396	25.2%	23 465	36.1%	8 977	14.0%	48 838	76.0%	11 586	60.9%	(22.5%)
Energy sources	64 035	63 999	16 396	25.6%	23 335	36.4%	8 903	13.9%	48 633	76.0%	11 586	61.0%	(23.2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 050	257	-	-	130	12.4%	74	28.9%	204	79.6%	-	54.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26			

Service charges	1 917 168	1 829 699	478 727	25.0%	473 167	24.7%	461 233	25.2%	1 413 127	77.2%	406 935	84.7%	13.3%
Other revenue	227 267	289 164	71 344	31.4%	49 243	21.7%	47 173	16.3%	167 761	58.0%	49 849	73.3%	(5.4%)
Transfers and Subsidies - Operational	359 765	358 180	142 892	39.7%	111 534	31.0%	83 407	23.3%	337 834	94.3%	72 192	98.9%	15.5%
Transfers and Subsidies - Capital	63 034	127 208	-	-	-	-	13 825	10.9%	13 825	10.9%	8 923	77.2%	54.9%
Interest	59 996	80 271	17 111	28.5%	17 674	29.5%	18 312	22.8%	53 097	66.1%	21 307	79.2%	(14.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 058 260)	(3 335 162)	(701 004)	22.9%	(623 744)	20.4%	(585 597)	17.6%	(1 910 345)	57.3%	(472 220)	48.0%	24.0%
Suppliers and employees	(3 031 190)	(3 307 755)	(700 895)	23.1%	(616 601)	20.3%	(585 546)	17.7%	(1 903 042)	57.5%	(472 051)	48.3%	24.0%
Finance charges	(14 300)	(14 300)	(109)	.8%	(7 143)	49.9%	(51)	.4%	(7 303)	51.1%	(169)	51.6%	(69.7%)
Transfers and Subsidies	(12 771)	(13 107)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	377 869	171 839	166 819	44.1%	253 088	67.0%	258 767	150.6%	678 673	394.9%	302 856	791.6%	(14.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(284 656)	(337 241)	(126 019)	44.3%	(74 761)	26.3%	(30 390)	9.0%	(231 170)	68.5%	(48 032)	63.3%	(36.7%)
Capital assets	(284 656)	(337 241)	(126 019)	44.3%	(74 761)	26.3%	(30 390)	9.0%	(231 170)	68.5%	(48 032)	63.3%	(36.7%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(284 656)	(337 241)	(126 019)	44.3%	(74 761)	26.3%	(30 390)	9.0%	(231 170)	68.5%	(48 032)	63.3%	(36.7%)
Cash Flow from Financing Activities													
Receipts	3 240	3 240	6	.2%	14	.4%	10	.3%	30	.9%	10	11.4%	(5.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 240	3 240	6	.2%	14	.4%	10	.3%	30	.9%	10	11.4%	(5.7%)
Payments	(16 283)	(16 283)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 283)	(16 283)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13 043)	(13 043)	6	-	14	(.1%)	10	(.1%)	30	(.2%)	10	(.3%)	(5.7%)
Net Increase/(Decrease) in cash held	80 170	(178 445)	40 806	50.9%	178 341	222.5%	228 387	(128.0%)	447 534	(250.8%)	254 835	(150.5%)	(10.4%)
Cash/cash equivalents at the year begin:	974 595	1 033 468	1 033 468	106.0%	1 074 273	110.2%	1 252 615	121.2%	1 033 468	100.0%	1 881 082	100.1%	(33.4%)
Cash/cash equivalents at the year end:	1 054 765	855 023	1 074 273	101.8%	1 252 615	118.8%	1 481 002	173.2%	1 481 002	173.2%	2 135 917	220.1%	(30.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 995	37.6%	15 592	10.7%	10 397	7.1%	65 129	44.6%	146 113	28.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 978	15.6%	13 095	6.1%	9 142	4.3%	158 678	73.6%	214 894	41.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 064	16.1%	1 530	4.9%	1 081	3.4%	23 758	75.6%	31 433	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	1.0%	24	.8%	22	.7%	2 948	97.5%	3 024	6%	-	-	-	-
Interest on Arrear Debtor Accounts	2 445	3.1%	2 237	2.9%	2 084	2.7%	71 195	91.3%	77 961	15.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 234	2.9%	226	.5%	155	.4%	40 548	96.2%	42 163	8.2%	-	-	-	-
Total By Income Source	97 746	19.0%	32 705	6.3%	22 881	4.4%	362 256	70.3%	515 588	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 704	11.7%	1 079	3.4%	5 235	16.6%	21 547	68.3%	31 564	6.1%	-	-	-	-
Commercial	32 040	22.2%	7 642	5.3%	3 274	2.3%	101 217	70.2%	144 171	28.0%	-	-	-	-
Households	62 003	16.2%	23 985	7.1%	14 373	4.2%	239 492	70.5%	339 853	65.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	97 746	19.0%	32 705	6.3%	22 881	4.4%	362 256	70.3%	515 588	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	228	92.2%	-	-	-	-	19	7.8%	247	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 539	81.1%	3 903	16.2%	23	.1%	617	2.6%	24 081	99.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	19 767	81.2%	3 903	16.0%	23	.1%	636	2.6%	24 329	100.0%

Contact Details

Municipal Manager	Mr Siyabonga Khanyile	032 437 5089
Chief Financial Officer	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	250 641	250 599	97 538	38.9%	78 242	31.2%	60 691	24.2%	236 471	94.4%	58 200	94.0%	4.3%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	681	681	171	25.1%	172	25.3%	172	25.3%	515	75.7%	163	75.0%	5.6%
Sale of Goods and Rendering of Services	245	222	46	18.6%	28	11.3%	38	16.9%	111	49.9%	14	26.7%	170.3%
Agency services	469	469	57	12.0%	99	21.2%	74	15.8%	230	49.1%	38	69.6%	96.1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 528	11 613	2 222	17.7%	1 890	15.1%	1 220	10.5%	5 332	45.9%	1 392	51.1%	(12.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	757	773	174	23.0%	188	24.8%	200	25.9%	562	72.7%	160	74.6%	24.9%
Licences or permits	31	109	13	41.4%	35	111.1%	78	71.2%	126	114.8%	20	87.7%	290.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	2 932	62.2%	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 031	2 019	222	21.6%	209	20.3%	1 691	83.7%	2 122	105.1%	1 373	59.1%	23.1%
Non-Exchange Revenue													
Property rates	22 832	22 832	5 722	25.1%	5 371	23.5%	5 357	23.5%	16 450	72.0%	0	87.8%	5 580 176.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	210 710	210 524	88 593	42.0%	70 059	33.2%	51 519	24.5%	210 171	99.8%	51 750	99.8%	(.4%)
Interest Receivables	1 355	1 355	319	23.5%	191	14.1%	343	25.3%	853	62.9%	359	76.4%	(4.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	250 264	250 526	63 422	25.3%	71 570	28.6%	61 824	24.7%	196 815	78.6%	62 142	74.9%	(.5%)
Employee related costs	96 035	97 695	22 049	23.0%	26 666	27.8%	24 788	25.4%	73 502	75.2%	20 665	73.9%	19.9%
Remuneration of councillors	17 347	17 774	3 968	22.9%	4 518	26.0%	4 054	22.8%	12 540	70.6%	3 976	73.4%	2.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 820	1 788	448	24.6%	517	28.4%	439	24.6%	1 405	78.6%	270	49.6%	62.6%
Debt impairment	900	819	704	78.2%	(335)	(37.2%)	1 776	216.8%	2 144	261.8%	333	103.2%	433.4%
Depreciation, Amortisation and Impairment	29 300	29 300	8 698	29.7%	8 692	29.7%	8 474	28.9%	25 864	88.3%	8 013	83.2%	5.8%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Contracted services	58 022	57 184	14 387	24.8%	16 507	28.4%	13 790	24.1%	44 683	78.1%	18 600	73.8%	(25.9%)
Transfers and subsidies	3 700	3 946	873	23.6%	1 494	40.4%	1 372	34.8%	3 740	94.8%	1 691	81.0%	(18.9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	43 139	42 019	12 290	28.5%	13 514	31.3%	7 132	17.0%	32 936	78.4%	8 594	72.9%	(17.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	5	-	(5)	-	-	-	-	-	-	-	-
Surplus/(Deficit)	376	74	34 116		6 672		(1 133)		39 655		(3 942)		
Transfers and subsidies - capital (monetary allocations)	52 768	49 593	16 738	31.7%	15 200	28.8%	11 824	23.8%	43 762	88.2%	14 005	62.3%	(15.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 144	49 667	50 855		21 872		10 691		83 418		10 063		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	53 144	49 667	50 855		21 872		10 691		83 418		10 063		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 144	49 667	50 855		21 872		10 691		83 418		10 063		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 144	49 667	50 855		21 872		10 691		83 418		10 063		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		68 805	64 002	(60 886)	(88.5%)	95 087	138.2%	10 754	16.8%	44 956	70.2%	18 695	66.3%	(42.5%)
National Government		40 181	43 125	(34 446)	(85.7%)	62 270	155.0%	10 230	23.7%	38 054	88.2%	12 521	63.5%	(18.3%)
Provincial Government		5 704	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departmental)		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		45 885	43 125	(34 446)	(75.1%)	62 270	135.7%	10 230	23.7%	38 054	88.2%	12 521	63.5%	(18.3%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		22 920	20 877	(26 440)	(115.4%)	32 817	143.2%	524	2.5%	6 902	33.1%	6 173	71.2%	(91.5%)
Capital Expenditure Functional		68 805	64 002	(60 886)	(88.5%)	95 087	138.2%	10 754	16.8%	44 956	70.2%	18 695	66.3%	(42.5%)
Municipal governance and administration		7 668	8 902	(3 324)	(43.4%)	4 063	53.0%	104	1.2%	843	9.5%	1 802	51.4%	(94.2%)
Executive and Council		3 104	2 365	(384)	(12.4%)	460	14.8%	20	9%	95	4.0%	267	33.3%	(92.4%)
Finance and administration		4 563	6 537	(2 940)	(64.4%)	3 603	79.0%	84	1.3%	748	11.4%	1 535	56.7%	(94.5%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		2 330	2 330	(3 343)	(143.5%)	3 614	155.1%	-	-	270	11.6%	56	77.8%	(100.0%)
Community and Social Services		2 330	2 330	(3 343)	(143.5%)	3 614	155.1%	-	-	270	11.6%	56	77.8%	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		58 807	52 769	(54 219)	(92.2%)	87 411	148.6%	10 650	20.2%	43 842	83.1%	16 836	66.7%	(36.7%)
Planning and Development		49 737	45 392	(23 790)	(47.8%)	52 030	104.6%	9 168	20.2%	37 408	82.4%	7 354	87.0%	24.7%
Road Transport		9 070	7 377	(30 429)	(335.5%)	35 381	390.1%	1 482	20.1%	6 434	87.2%	9 482	44.8%	(84.4%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	320 244	319 224	(447 409)	(139.7%)	813 480	254.0%	197 992	62.0%	564 063	176.7%	227 511	208.2%	(13.0%)
Property rates	17 171	17 124	4 652	27.1%	4 048	23.6%	926	5.4%	9 625	56.2%	1 103	83.0%	(16.1%)

Service charges	579	579	209	36.1%	168	29.1%	226	39.1%	603	104.2%	190	85.4%	18.7%
Other revenue	26 489	29 790	688	2.6%	695	2.6%	2 347	7.9%	3 729	12.5%	4 697	32.6%	(50.0%)
Transfers and Subsidies - Operational	210 710	210 524	(263 632)	(125.1%)	727 764	345.4%	178 972	85.0%	643 104	305.5%	179 068	295.4%	(.1%)
Transfers and Subsidies - Capital	52 768	49 593	(189 343)	(358.8%)	80 781	153.1%	15 208	30.7%	(93 354)	(188.2%)	41 060	96.5%	(63.0%)
Interest	12 528	11 613	-	-	-	-	313	2.7%	313	2.7%	1 392	51.1%	(77.5%)
Dividends	-	-	18	-	24	-	1	-	43	-	-	-	(100.0%)
Payments	(233 660)	(233 634)	4	-	270	(.1%)	(319)	.1%	(45)	-	(9)	-	3 616.8%
Suppliers and employees	(229 960)	(229 888)	4	-	270	(.1%)	(319)	.1%	(45)	-	(9)	-	3 616.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(3 700)	(3 946)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	86 584	85 390	(447 405)	(516.7%)	813 750	939.8%	197 673	231.5%	564 018	660.5%	227 502	628.1%	(13.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 526)	(73 602)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(78 526)	(73 602)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(78 526)	(73 602)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 058	11 788	(447 405)	(5 552.2%)	813 750	10 098.5%	197 673	1 677.0%	564 018	4 784.8%	227 502	3 910.6%	(13.1%)
Cash/cash equivalents at the year begin:	75 162	80 929	83 871	111.6%	(281 353)	(374.3%)	532 397	657.9%	83 871	103.6%	548 756	66.2%	(3.0%)
Cash/cash equivalents at the year end:	83 220	92 717	(270 570)	(325.1%)	532 397	639.7%	730 070	787.4%	730 070	787.4%	776 258	862.2%	(6.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 762	5.5%	3 201	10.0%	1 618	5.0%	25 530	79.5%	32 112	81.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14	3.3%	25	5.8%	11	2.7%	374	88.2%	424	1.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	53	20.4%	48	18.6%	2	8%	156	60.2%	258	7%	-	-	-	-
Interest on Arrear Debtor Accounts	117	2.1%	226	4.0%	111	2.0%	5 202	92.0%	5 656	14.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4)	(4%)	-	-	-	-	1 039	100.4%	1 035	2.6%	-	-	-	-
Total By Income Source	1 941	4.9%	3 500	8.9%	1 743	4.4%	32 302	81.8%	39 486	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 249	12.7%	2 473	25.1%	1 268	12.9%	4 862	49.4%	9 852	25.0%	-	-	-	-
Commercial	413	2.8%	556	3.8%	262	1.8%	13 532	91.7%	14 763	37.4%	-	-	-	-
Households	29	1.1%	48	1.8%	24	9%	2 548	96.2%	2 649	6.7%	-	-	-	-
Other	251	2.1%	423	3.5%	188	1.5%	11 360	92.9%	12 222	31.0%	-	-	-	-
Total By Customer Group	1 941	4.9%	3 500	8.9%	1 743	4.4%	32 302	81.8%	39 486	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14	57.7%	(299)	(1 251.6%)	303	1 269.3%	6	24.6%	24	13.0%
Auditor-General	0	100.0%	-	-	-	-	-	-	0	-
Other	160	100.0%	-	-	-	-	(0)	-	160	87.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	174	94.5%	(299)	(162.3%)	303	164.6%	6	3.2%	184	100.0%

Contact Details

Municipal Manager	Mr Disco Setherjwa Goodman Khuzwayo	032 532 5000
Chief Financial Officer	Mr Xolani Hlekwane	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	182 657	181 321	84 775	46.4%	44 162	24.2%	39 964	22.0%	168 901	93.2%	34 097	95.9%	17.2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	300	305	76	25.4%	77	25.6%	77	25.3%	230	75.5%	72	75.4%	6.3%
Sale of Goods and Rendering of Services	114	50	14	12.1%	1	9%	10	20.3%	25	49.9%	28	116.1%	(63.8%)
Agency services	220	200	53	23.9%	33	15.2%	106	53.1%	192	96.0%	66	78.8%	62.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33	46	10	30.6%	13	39.6%	22	46.4%	45	96.4%	9	-	130.0%
Interest earned from Current and Non Current Assets	3 222	5 222	1 324	41.1%	1 638	50.8%	1 470	28.1%	4 432	84.9%	1 001	84.0%	46.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 075	1 017	386	35.9%	255	23.8%	136	13.4%	777	76.4%	251	75.0%	(46.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	14 870	14 870	1 266	8.5%	-	-	6 561	44.1%	7 826	52.6%	1 264	74.3%	419.0%
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	130	123	4	3.3%	355	273.4%	6	4.6%	365	297.0%	89	88.1%	(93.7%)
Non-Exchange Revenue													
Property rates	35 623	33 151	30 791	86.4%	557	1.6%	404	1.2%	31 752	95.8%	447	92.8%	(9.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	35	45	10	27.2%	13	37.3%	31	69.2%	54	119.4%	19	117.4%	61.4%
Transfer and subsidies - Operational	126 101	125 992	50 923	40.4%	41 186	32.7%	31 142	24.7%	123 251	97.8%	30 816	99.0%	1.1%
Interest Receivables	300	300	31	10.5%	33	11.0%	23	7.8%	88	29.2%	34	30.1%	(31.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	635	-	(112)	(17.6%)	-	-	(23)	-	(135)	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	179 047	181 106	37 895	21.2%	47 661	26.6%	41 132	22.7%	126 688	70.0%	34 480	65.9%	19.3%
Employee related costs	67 812	67 917	15 322	22.6%	16 118	23.8%	18 945	27.9%	50 385	74.2%	15 284	64.2%	24.0%
Remuneration of councillors	10 210	10 479	2 442	23.9%	2 723	26.7%	2 767	26.4%	7 932	75.7%	2 442	65.8%	13.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	670	889	429	64.0%	107	15.9%	115	12.9%	650	73.1%	180	92.5%	(36.2%)
Debt impairment	2 700	2 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	22 008	22 008	5 115	23.2%	5 109	23.2%	3 258	14.8%	13 482	61.3%	2 683	51.3%	21.4%
Interest,Dividends and Rent on Land	400	400	12	3.1%	-	-	-	-	12	3.1%	-	-	-
Contracted services	49 810	50 787	9 063	18.2%	14 266	28.6%	10 421	20.5%	33 750	66.5%	8 556	71.0%	21.8%
Transfers and subsidies	2 630	2 426	526	20.0%	345	13.1%	105	4.3%	976	40.2%	419	72.4%	(75.0%)
Irrecoverable debts written off	-	1 000	-	-	965	96.5%	-	-	965	96.5%	-	-	-
Operational Cost and Other Cost	22 807	22 501	4 986	21.9%	8 028	35.2%	5 521	24.5%	18 535	82.4%	4 916	79.3%	12.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 610	214	46 880		(3 499)		(1 168)		42 213		(383)		
Transfers and subsidies - capital (monetary allocations)	26 787	35 151	7 895	29.5%	15 424	57.6%	8 233	23.4%	31 553	89.8%	1 170	54.3%	603.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 397	35 365	54 775		11 926		7 066		73 766		787		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 397	35 365	54 775		11 926		7 066		73 766		787		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 397	35 365	54 775		11 926		7 066		73 766		787		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 397	35 365	54 775		11 926		7 066		73 766		787		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	43 417	50 329	(61 486)	(141.6%)	25 762	59.3%	(55 116)	(109.5%)	(90 839)	(180.5%)	1 347	50.4%	(4 191.6%)
National Government	23 293	30 566	(49 657)	(213.2%)	16 037	68.8%	(55 925)	(183.0%)	(89 546)	(293.0%)	805	54.2%	(7 051.1%)
Provincial Government	-	-	(1 608)	-	-	-	-	-	(1 608)	-	19	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 293	30 566	(51 265)	(220.1%)	16 037	68.8%	(55 925)	(183.0%)	(91 154)	(298.2%)	824	54.3%	(6 887.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 124	19 763	(10 221)	(50.8%)	9 726	48.3%	810	4.1%	315	1.6%	523	30.4%	54.8%
Capital Expenditure Functional	43 417	50 329	(61 486)	(141.6%)	25 762	59.3%	(55 116)	(109.5%)	(90 839)	(180.5%)	1 347	50.4%	(4 191.6%)
Municipal governance and administration	1 324	1 463	(2 293)	(173.2%)	247	18.7%	58	4.0%	(1 987)	(135.9%)	42	82.1%	39.9%
Executive and Council	-	-	(176)	-	-	-	-	-	(176)	-	80	49.9%	(100.0%)
Finance and administration	1 324	1 463	(2 117)	(159.9%)	247	18.7%	58	4.0%	(1 811)	(123.8%)	(38)	87.4%	(253.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	130	115	(2 301)	(1 769.7%)	-	-	-	-	(2 301)	(2 000.6%)	19	773.5%	(100.0%)
Community and Social Services	100	85	(2 301)	(2 300.7%)	-	-	-	-	(2 301)	(2 706.7%)	19	127.9%	(100.0%)
Sport And Recreation	30	30	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 963	48 751	(54 460)	(129.8%)	25 515	60.8%	(55 174)	(113.2%)	(84 119)	(172.5%)	789	47.2%	(7 094.1%)
Planning and Development	-	-	(593)	-	-	-	-	-	(593)	-	-	-	-
Road Transport	41 963	48 751	(53 868)	(128.4%)	25 515	60.8%	(55 174)	(113.2%)	(83 526)	(171.3%)	789	47.2%	(7 094.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	(2 432)	-	-	-	-	-	(2 432)	-	497	77.8%	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	(2 432)	-	-	-	-	-	(2 432)	-	497	77.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	217 141	210 070	171 240	78.9%	96 865	44.6%	112 071	53.3%	380 177	181.0%	112 659	182.6%	(.5%)
Property rates	28 916	20 484	17 839	61.7%	452	1.6%	17 062	83.3%	35 352	172.6%	1 168	60.7%	1 361.3%

Service charges	317	234	97	30.7%	72	22.8%	72	30.9%	242	103.6%	35	55.6%	109.1%
Other revenue	31 798	31 351	7 586	23.9%	3 366	10.6%	11 004	35.1%	21 957	70.0%	4 655	82.8%	136.4%
Transfers and Subsidies - Operational	126 101	125 992	127 057	100.8%	67 855	53.8%	70 323	55.8%	265 235	210.5%	81 804	235.8%	(14.0%)
Transfers and Subsidies - Capital	26 787	26 787	17 000	63.5%	23 000	85.9%	11 787	44.0%	51 787	193.3%	23 859	148.8%	(50.6%)
Interest	3 222	5 222	1 661	51.6%	2 120	65.8%	1 823	34.9%	5 604	107.3%	1 139	90.7%	60.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(161 962)	(162 319)	(34 506)	21.3%	(50 385)	31.1%	(34 090)	21.0%	(118 981)	73.3%	(29 514)	72.9%	15.5%
Suppliers and employees	(161 562)	(161 919)	(34 506)	21.4%	(50 385)	31.2%	(34 090)	21.1%	(118 981)	73.5%	(29 514)	72.9%	15.5%
Finance charges	(400)	(400)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	55 178	47 751	136 734	247.8%	46 480	84.2%	77 982	163.3%	261 196	547.0%	83 145	512.8%	(6.2%)
Cash Flow from Investing Activities													
Receipts	4 865	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 865	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 930)	(57 878)	(7 358)	14.7%	(23 781)	47.6%	(800)	1.4%	(31 939)	55.2%	(726)	38.4%	10.3%
Capital assets	(49 930)	(57 878)	(7 358)	14.7%	(23 781)	47.6%	(800)	1.4%	(31 939)	55.2%	(726)	38.4%	10.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(45 064)	(57 878)	(7 358)	16.3%	(23 781)	52.8%	(800)	1.4%	(31 939)	55.2%	(726)	38.4%	10.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 114	(10 128)	129 377	1 279.2%	22 699	224.4%	77 181	(762.1%)	229 257	(2 263.6%)	82 419	209 413.5%	(6.4%)
Cash/cash equivalents at the year begin:	34 290	56 621	-	-	128 064	373.5%	150 763	266.3%	-	-	171 013	-	(11.8%)
Cash/cash equivalents at the year end:	44 404	46 493	128 064	288.4%	150 763	339.5%	227 945	490.3%	227 945	490.3%	253 432	622.8%	(10.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	127	.7%	158	.8%	75	.4%	18 628	98.1%	18 987	91.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	28	21.6%	40	30.1%	20	15.0%	44	33.3%	132	6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	85	6.2%	133	9.7%	65	4.7%	1 092	79.4%	1 376	6.7%	-	-	-	-
Interest on Arrear Debtor Accounts	16	3.6%	31	7.0%	14	3.3%	377	86.1%	438	2.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	1.3%	(2)	.8%	(2)	.8%	(243)	97.2%	(250)	(1.2%)	-	-	-	-
Total By Income Source	253	1.2%	359	1.7%	172	.8%	19 898	96.2%	20 683	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	56	4%	24	.2%	8	.1%	14 177	99.4%	14 265	69.0%	-	-	-	-
Commercial	64	4.0%	121	7.7%	61	3.8%	1 332	84.5%	1 577	7.6%	-	-	-	-
Households	12	.8%	23	1.6%	12	.8%	1 384	96.7%	1 430	6.9%	-	-	-	-
Other	122	3.6%	190	5.6%	92	2.7%	3 005	88.1%	3 409	16.5%	-	-	-	-
Total By Customer Group	253	1.2%	359	1.7%	172	.8%	19 898	96.2%	20 683	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	150	72.6%	57	27.4%	-	-	-	-	207	10.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 803	100.9%	(16)	(.9%)	-	-	-	-	1 787	89.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 953	98.0%	41	2.0%	-	-	-	-	1 994	100.0%

Contact Details

Municipal Manager	Mr Thulani Khuluse	032 481 4500
Chief Financial Officer	Mr VELANI DUBE	

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 910 961	1 908 582	677 791	35.5%	540 538	28.3%	482 041	25.3%	1 700 370	89.1%	470 750	89.0%	2.4%
Property rates													

Service charges	358 326	358 326	86 734	24.2%	86 656	24.2%	116 637	32.6%	290 028	80.9%	71 140	89.8%	64.0%
Other revenue	213 382	221 071	72 925	34.2%	44 066	20.7%	45 376	20.5%	162 366	73.4%	59 137	77.5%	(23.3%)
Transfers and Subsidies - Operational	957 845	951 296	367 156	38.3%	303 781	31.7%	220 246	23.2%	891 183	93.7%	211 411	92.5%	4.2%
Transfers and Subsidies - Capital	281 150	285 331	141 000	50.2%	98 000	34.9%	90 547	31.7%	329 547	115.5%	102 225	101.7%	(11.4%)
Interest	78 666	70 968	9 976	12.7%	8 035	10.2%	9 235	13.0%	27 246	38.4%	10 837	36.5%	(14.8%)
Dividends	21 592	21 592	-	-	-	-	-	-	-	-	16 000	100.0%	(100.0%)
Payments	(1 430 970)	(1 558 845)	(395 993)	27.7%	(459 722)	32.1%	(335 354)	21.5%	(1 191 068)	76.4%	(346 624)	81.3%	(3.3%)
Suppliers and employees	(1 428 916)	(1 556 997)	(395 581)	27.7%	(459 568)	32.2%	(335 354)	21.5%	(1 190 502)	76.5%	(346 578)	81.4%	(3.2%)
Finance charges	(900)	(566)	(413)	45.9%	(154)	17.1%	-	-	(566)	100.0%	-	75.8%	-
Transfers and Subsidies	(1 153)	(1 282)	-	-	-	-	-	-	-	-	(46)	19.5%	(100.0%)
Net Cash from/(used) Operating Activities	479 991	349 737	281 798	58.7%	80 816	16.8%	146 687	41.9%	509 301	145.6%	124 126	126.0%	18.2%
Cash Flow from Investing Activities													
Receipts	860	860	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	860	860	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(477 923)	(344 814)	(55 290)	11.6%	(117 625)	24.6%	(79 282)	23.0%	(252 197)	73.1%	(99 246)	64.8%	(20.1%)
Capital assets	(477 923)	(344 814)	(55 290)	11.6%	(117 625)	24.6%	(79 282)	23.0%	(252 197)	73.1%	(99 246)	64.8%	(20.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(477 063)	(343 954)	(55 290)	11.6%	(117 625)	24.7%	(79 282)	23.1%	(252 197)	73.3%	(99 246)	64.9%	(20.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 127)	(12 127)	(4 212)	34.7%	(5 954)	49.1%	-	-	(10 166)	83.8%	(5 713)	121.6%	(100.0%)
Repayment of borrowing	(12 127)	(12 127)	(4 212)	34.7%	(5 954)	49.1%	-	-	(10 166)	83.8%	(5 713)	121.6%	(100.0%)
Net Cash from/(used) Financing Activities	(12 127)	(12 127)	(4 212)	34.7%	(5 954)	49.1%	-	-	(10 166)	83.8%	(5 713)	121.6%	(100.0%)
Net Increase/(Decrease) in cash held	(9 199)	(6 344)	222 296	(2 416.5%)	(42 763)	464.9%	67 405	(1 062.6%)	246 938	(3 892.7%)	19 167	(40.3%)	251.7%
Cash/cash equivalents at the year begin:	222 439	213 888	215 967	97.1%	436 184	196.1%	393 421	183.9%	215 967	101.0%	440 372	108.9%	(10.7%)
Cash/cash equivalents at the year end:	213 240	207 545	436 184	204.6%	393 421	184.5%	460 827	222.0%	460 827	222.0%	459 573	206.1%	.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 465	4.0%	26 756	3.2%	25 782	3.0%	760 874	89.8%	846 876	62.0%	(5 350)	(.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 906	7.7%	5 955	4.2%	3 982	2.8%	120 071	85.2%	140 914	10.3%	(623)	(.4%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	732	100.0%	732	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	10 802	2.9%	11 048	3.0%	10 563	2.9%	336 908	91.2%	369 321	27.0%	(3)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	11	.1%	-	-	7 584	99.8%	7 596	.6%	(31)	(.4%)	-	-
Total By Income Source	55 175	4.0%	43 770	3.2%	40 326	3.0%	1 226 168	89.8%	1 365 438	100.0%	(6 008)	(.4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 722	10.7%	4 039	7.5%	2 592	4.8%	41 334	77.0%	53 687	3.9%	-	-	-	-
Commercial	11 443	15.5%	3 733	5.0%	2 554	3.4%	56 313	76.1%	74 043	5.4%	(43)	(.1%)	-	-
Households	38 010	3.1%	35 997	2.9%	35 180	2.8%	1 128 521	91.2%	1 237 708	90.6%	(5 965)	(.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	55 175	4.0%	43 770	3.2%	40 326	3.0%	1 226 168	89.8%	1 365 438	100.0%	(6 008)	(.4%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	37 046	100.0%	-	-	-	-	-	-	37 046	78.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 168	92.3%	64	.6%	7	.1%	691	7.0%	9 930	21.1%
Auditor-General	112	100.0%	-	-	-	-	-	-	112	2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	46 326	98.4%	64	.1%	7	-	691	1.5%	47 089	100.0%

Contact Details

Municipal Manager	Mr Sazi Mbohele	032 551 9501
Chief Financial Officer	Mr Dumisani Dlamini	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Cash Flow from Operating Activities														
	Receipts	648 913	645 329	185 188	28.5%	158 627	24.4%	122 167	18.9%	465 982	72.2%	138 215	74.7%	(11.6%)
		Property rates	167 074	167 074	42 607	25.5%	36 364	21.8%	33 040	19.8%	112 011	67.0%	30 159	75.5%

Service charges	271 272	272 183	78 431	28.9%	58 833	21.7%	48 697	17.9%	185 961	68.3%	53 291	78.3%	(8.6%)
Other revenue	34 402	33 404	8 217	23.9%	9 465	27.5%	5 074	15.2%	22 756	68.1%	5 102	37.0%	(.5%)
Transfers and Subsidies - Operational	104 793	97 081	38 990	37.2%	37 189	35.5%	23 208	23.9%	99 387	102.4%	22 566	86.4%	2.8%
Transfers and Subsidies - Capital	62 510	62 096	15 591	24.9%	12 176	19.5%	10 714	17.3%	38 481	62.0%	25 319	98.4%	(57.7%)
Interest	8 863	13 492	1 352	15.3%	4 601	51.9%	1 434	10.6%	7 387	54.8%	1 779	21.9%	(19.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(496 274)	(489 414)	(117 160)	23.8%	(89 420)	18.0%	(70 551)	14.4%	(277 130)	56.6%	(66 660)	50.7%	5.8%
Suppliers and employees	(496 174)	(489 314)	(117 160)	23.6%	(89 420)	18.0%	(70 551)	14.4%	(277 130)	56.6%	(66 660)	50.7%	5.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Operating Activities	152 640	155 915	68 028	44.6%	69 207	45.3%	51 616	33.1%	188 852	121.1%	71 556	145.0%	(27.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(81 216)	(81 989)	(15 427)	19.0%	(22 589)	27.8%	(11 884)	14.5%	(49 901)	60.9%	(11 387)	78.5%	4.4%
Capital assets	(81 216)	(81 989)	(15 427)	19.0%	(22 589)	27.8%	(11 884)	14.5%	(49 901)	60.9%	(11 387)	78.5%	4.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Investing Activities	(81 216)	(81 989)	(15 427)	19.0%	(22 589)	27.8%	(11 884)	14.5%	(49 901)	60.9%	(11 387)	78.5%	4.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	71 423	73 926	52 601	73.6%	46 618	65.3%	39 732	53.7%	138 951	188.0%	60 169	242.7%	(34.0%)
Cash/cash equivalents at the year begin:	112 925	120 938	121 036	107.2%	173 539	153.7%	220 157	182.0%	121 036	100.1%	220 135	156.4%	-
Cash/cash equivalents at the year end:	184 348	194 864	173 539	94.1%	220 157	119.4%	259 889	133.4%	259 889	133.4%	280 304	199.0%	(7.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 572	68.8%	2 855	18.6%	336	2.2%	1 608	10.5%	15 371	19.9%	14 597	95.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 773	15.6%	2 330	5.4%	996	2.3%	33 410	76.8%	43 509	56.3%	(3 345)	(7.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 753	24.0%	963	13.2%	585	8.0%	3 999	54.8%	7 300	9.4%	(8 701)	(119.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	279	2.7%	273	2.6%	256	2.4%	9 710	92.3%	10 518	13.6%	(213)	(2.0%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	89	15.9%	56	9.9%	37	6.5%	380	67.6%	563	7%	(1 127)	(200.3%)	-	-
Total By Income Source	19 466	25.2%	6 477	8.4%	2 209	2.9%	49 108	63.6%	77 260	100.0%	1 211	1.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 716	8.5%	1 716	5.4%	433	1.4%	27 189	84.8%	32 054	41.5%	1 100	3.4%	-	-
Commercial	12 174	47.6%	2 480	9.7%	497	1.9%	10 435	40.8%	25 586	33.1%	11 699	45.7%	-	-
Households	4 576	23.3%	2 281	11.6%	1 279	6.5%	11 484	58.5%	19 621	25.4%	(11 588)	(59.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 466	25.2%	6 477	8.4%	2 209	2.9%	49 108	63.6%	77 260	100.0%	1 211	1.6%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	368	52.8%	-	-	-	-	329	47.2%	697	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	368	52.8%	-	-	-	-	329	47.2%	697	100.0%

Contact Details

Municipal Manager	Mr Sipho Raymold Zwane	039 797 6603
Chief Financial Officer	Mr Wandisile Dotye	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOHANNES PHUMANI PHUNGULA (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	244 547	242 012	88 726	36.3%	68 428	28.0%	58 357	24.1%	215 511	89.0%	60 443	89.8%	(3.5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 472	3 959	990	28.5%	990	28.5%	986	24.9%	2 966	74.9%	938	64.4%	5.1%
Sale of Goods and Rendering of Services	581	581	182	31.2%	86	14.8%	58	10.0%	325	56.0%	88	95.2%	(34.3%)
Agency services	1 500	1 500	350	23.3%	350	23.4%	394	26.3%	1 095	73.0%	378	80.8%	4.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 070	2 047	268	25.1%	283	26.4%	292	14.2%	843	41.2%	261	71.9%	11.8%
Interest earned from Current and Non Current Assets	20 880	18 880	4 588	22.0%	4 027	19.3%	3 635	19.3%	12 250	64.9%	4 485	74.5%	(18.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 846	2 346	453	15.9%	459	16.1%	514	21.9%	1 426	60.8%	183	61.3%	181.7%
Licences or permits	3 687	3 687	833	22.6%	818	22.2%	952	25.8%	2 602	70.6%	943	78.6%	1.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	12 763	6 760	6 003	47.0%	(2 525)	(19.8%)	1 135	16.8%	4 613	68.2%	(162)	86.4%	(802.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 103	2 153	92	4.4%	1 112	52.9%	523	24.3%	1 728	80.3%	150	49.6%	250.0%
Non-Exchange Revenue													
Property rates	33 638	33 806	8 557	25.4%	8 549	25.4%	8 534	25.2%	25 639	75.8%	12 596	73.0%	(32.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 260	1 630	416	33.0%	300	23.8%	271	16.6%	986	60.5%	251	78.0%	7.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	151 377	151 270	62 687	41.4%	50 522	33.4%	37 376	24.7%	150 585	99.5%	37 333	99.4%	.1%
Interest Receivables	9 370	13 393	3 307	35.3%	3 459	36.9%	3 686	27.5%	10 453	78.0%	3 000	94.5%	22.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	309 979	311 913	54 222	17.5%	67 064	21.6%	63 433	20.3%	184 720	59.2%	67 944	58.6%	(6.6%)
Employee related costs	116 034	124 105	26 624	22.9%	33 857	29.2%	27 663	22.3%	88 144	71.0%	23 929	69.9%	15.6%
Remuneration of councillors	12 338	12 347	2 931	23.8%	3 322	26.9%	3 007	24.4%	9 260	75.0%	3 383	73.6%	(11.1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 772	4 201	436	15.7%	750	27.1%	995	23.7%	2 182	51.9%	935	62.7%	6.5%
Debt impairment	23 067	23 067	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	48 000	48 000	7 488	15.6%	6 673	13.9%	6 629	13.8%	20 789	43.3%	7 589	47.8%	(12.7%)
Interest,Dividends and Rent on Land	7	7	2	27.1%	2	27.9%	1	13.6%	5	68.6%	3	83.0%	(66.5%)
Contracted services	53 376	45 055	8 543	16.0%	9 523	17.8%	10 639	23.6%	28 705	63.7%	7 759	66.3%	37.1%
Transfers and subsidies	4 918	6 307	380	7.7%	246	5.0%	2 000	31.7%	2 626	41.6%	1 336	34.8%	49.8%
Irrecoverable debts written off	3 000	3 000	-	-	2 429	81.0%	163	5.4%	2 592	86.4%	14 971	49.9%	(98.9%)
Operational Cost and Other Cost	46 465	45 824	7 819	16.8%	10 262	22.1%	12 312	26.9%	30 393	66.3%	8 020	65.5%	53.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	24	-	24	-	19	-	27.4%
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(65 432)	(69 901)	34 504		1 364		(5 077)		30 792		(7 501)		
Transfers and subsidies - capital (monetary allocations)	32 576	32 576	8 998	27.6%	9 657	29.6%	8 075	24.8%	26 729	82.1%	5 227	86.1%	54.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(32 856)	(37 325)	43 502		11 021		2 998		57 521		(2 274)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(32 856)	(37 325)	43 502		11 021		2 998		57 521		(2 274)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(32 856)	(37 325)	43 502		11 021		2 998		57 521		(2 274)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(32 856)	(37 325)	43 502		11 021		2 998		57 521		(2 274)		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		71 203	67 271	13 361	18.8%	16 561	23.3%	12 174	18.1%	42 097	62.6%	8 604	66.5%	41.5%
National Government		28 327	28 327	8 036	28.4%	8 096	28.6%	7 464	26.4%	23 596	83.3%	4 545	79.7%	64.2%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		28 327	28 327	8 036	28.4%	8 096	28.6%	7 464	26.4%	23 596	83.3%	4 545	79.7%	64.2%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		42 876	38 944	5 325	12.4%	8 465	19.7%	4 710	12.1%	18 500	47.5%	4 059	56.9%	16.0%
Capital Expenditure Functional		71 203	67 271	13 361	18.8%	16 590	23.3%	12 174	18.1%	42 126	62.6%	8 604	66.5%	41.5%
Municipal governance and administration		4 912	4 620	2 165	44.1%	(320)	(6.5%)	79	1.7%	1 924	41.6%	676	29.4%	(88.3%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	65	74.2%	(100.0%)
Finance and administration		4 912	4 620	2 165	44.1%	(320)	(6.5%)	79	1.7%	1 924	41.6%	611	28.4%	(87.1%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		22 285	24 909	3 511	15.8%	6 649	29.8%	4 873	19.6%	15 033	60.4%	2 245	95.1%	117.1%
Community and Social Services		4 522	9 639	1 318	29.1%	1 917	42.4%	2 800	29.0%	6 035	62.6%	1 796	91.8%	55.9%
Sport And Recreation		8 852	7 967	2 193	24.8%	1 157	13.1%	2 048	25.7%	5 398	67.8%	337	99.0%	507.5%
Public Safety		8 910	7 303	-	-	3 575	40.1%	25	.3%	3 600	49.3%	112	63.6%	(77.5%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		43 310	35 925	7 686	17.7%	10 261	23.7%	7 004	19.5%	24 951	69.5%	3 719	48.9%	88.3%
Planning and Development		16 359	9 660	1 649	10.1%	2 686	16.4%	1 449	15.0%	5 784	59.9%	797	39.2%	81.7%
Road Transport		26 951	26 265	6 036	22.4%	7 575	28.1%	5 555	21.2%	19 166	73.0%	2 922	52.6%	90.1%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		697	1 817	-	-	-	-	218	12.0%	218	12.0%	1 965	90.9%	(88.9%)
Energy sources		-	-	-	-	-	-	-	-	-	-	1 965	93.8%	(100.0%)
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		697	1 817	-	-	-	-	218	12.0%	218	12.0%	-	4.3%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		272 235	268 762	151 567	55.7%	103 283	37.9%	78 152	29.1%	333 002	123.9%	65 491	201.5%	19.3%
Property rates		16 819	17 476	8 331	49.5%	13 875	82.5%	7 485	42.8%	29 691	169.9%	8 658	104.4%	(13.5%)

Service charges	1 704	1 985	95	5.6%	101	5.9%	43	2.1%	239	12.0%	30	6 139.5%	40.9%
Other revenue	48 519	46 215	16 439	33.9%	9 156	18.9%	10 498	22.7%	36 092	78.1%	6 372	86.1%	64.7%
Transfers and Subsidies - Operational	151 737	151 630	81 315	53.6%	57 827	38.1%	42 808	28.2%	181 950	120.0%	40 459	143.2%	5.8%
Transfers and Subsidies - Capital	32 576	32 576	32 000	98.2%	10 576	32.5%	4 000	12.3%	46 576	143.0%	-	106.6%	(100.0%)
Interest	20 880	18 880	13 387	64.1%	11 749	56.3%	13 319	70.5%	38 454	203.7%	9 972	198.8%	33.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(249 023)	(250 902)	(8 949)	3.6%	(77 445)	31.1%	(68 253)	27.2%	(154 647)	61.6%	(51 625)	85.4%	32.2%
Suppliers and employees	(244 127)	(244 588)	(8 949)	3.7%	(77 445)	31.7%	(68 253)	27.9%	(154 647)	63.2%	(51 625)	86.3%	32.2%
Finance charges	(7)	(7)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 888)	(6 307)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	23 212	17 859	142 618	614.4%	25 838	111.3%	9 899	55.4%	178 355	998.7%	13 867	672.2%	(28.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(81 834)	(77 362)	(13 747)	16.8%	(14 582)	17.8%	(10 736)	13.9%	(39 065)	50.5%	(6 260)	65.6%	71.5%
Capital assets	(81 834)	(77 362)	(13 747)	16.8%	(14 582)	17.8%	(10 736)	13.9%	(39 065)	50.5%	(6 260)	65.6%	71.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(81 834)	(77 362)	(13 747)	16.8%	(14 582)	17.8%	(10 736)	13.9%	(39 065)	50.5%	(6 260)	65.6%	71.5%
Cash Flow from Financing Activities													
Receipts	(30)	-	10	(34.4%)	(3)	11.5%	12	-	19	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(30)	-	10	(34.4%)	(3)	11.5%	12	-	19	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(30)	-	10	(34.4%)	(3)	11.5%	12	-	19	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(58 652)	(59 502)	128 881	(219.7%)	11 252	(19.2%)	(825)	1.4%	139 309	(234.1%)	7 607	(1 494.6%)	(110.8%)
Cash/cash equivalents at the year begin:	180 727	190 586	-	-	128 881	71.3%	330 720	173.5%	-	-	519 078	100.0%	(36.3%)
Cash/cash equivalents at the year end:	122 075	131 084	128 881	105.6%	330 720	270.9%	329 895	251.7%	329 895	251.7%	526 857	291.5%	(37.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 524	2.3%	4 228	3.8%	1 981	1.8%	102 647	92.2%	111 380	72.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	326	3.0%	451	4.2%	214	2.0%	9 798	90.8%	10 788	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	129	32.3%	193	48.4%	(7)	(1.6%)	83	20.9%	399	3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 462	4.8%	2 600	8.5%	1 259	4.1%	25 355	82.7%	30 676	20.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 440	2.9%	7 472	4.9%	3 448	2.2%	137 883	90.0%	153 243	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 497	3.8%	2 886	7.3%	1 340	3.4%	33 688	85.5%	39 412	25.7%	-	-	-	-
Commercial	518	2.4%	744	3.5%	350	1.7%	19 579	92.4%	21 192	13.8%	-	-	-	-
Households	869	1.6%	1 648	3.0%	620	1.5%	51 492	93.9%	54 829	35.8%	-	-	-	-
Other	1 556	4.1%	2 193	5.8%	937	2.5%	33 124	87.6%	37 810	24.7%	-	-	-	-
Total By Customer Group	4 440	2.9%	7 472	4.9%	3 448	2.2%	137 883	90.0%	153 243	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 555	100.0%	-	-	-	-	-	-	1 555	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 555	100.0%	-	-	-	-	-	-	1 555	100.0%

Contact Details

Municipal Manager	Mr Mlungisi Eleutherius Mkhize	039 834 7700
Chief Financial Officer	Ms Syasanga Yolani Shiyata	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	308 739	311 192	122 201	39.6%	98 902	32.0%	75 946	24.4%	297 050	95.5%	73 633	96.5%	3.1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 033	3 430	895	29.5%	821	27.1%	852	24.8%	2 568	74.9%	800	73.4%	6.4%
Sale of Goods and Rendering of Services	274	432	133	48.5%	68	24.7%	164	38.0%	365	84.5%	88	88.4%	86.9%
Agency services	1 348	1 670	312	23.1%	363	27.0%	656	39.3%	1 331	79.7%	423	74.4%	55.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	611	691	134	21.9%	141	23.1%	136	19.6%	411	59.5%	140	58.3%	(3.1%)
Interest earned from Current and Non Current Assets	16 032	15 482	3 981	24.8%	3 281	20.5%	3 555	23.0%	10 817	69.9%	3 861	75.9%	(7.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	449	471	118	26.2%	118	26.2%	119	25.2%	354	75.2%	84	59.6%	41.0%
Rental from Fixed Assets	756	1 480	334	44.1%	459	60.6%	408	27.6%	1 200	81.1%	318	73.0%	28.3%
Licences or permits	89	105	22	25.1%	6	6.4%	176	168.6%	204	195.4%	59	86.4%	197.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	325	341	49	15.1%	88	27.2%	96	28.1%	233	68.3%	143	99.8%	(33.0%)
Non-Exchange Revenue													
Property rates	19 539	18 519	6 655	34.1%	3 682	18.8%	3 680	19.9%	14 017	75.7%	1 781	92.1%	106.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	652	592	150	23.0%	130	19.9%	90	15.2%	369	62.5%	137	65.5%	(34.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 630	267 965	109 413	41.2%	89 740	33.8%	66 014	24.6%	265 166	99.0%	65 798	98.9%	.3%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	14	7	-	7	-	1	3.5%	14	100.0%	-	71.2%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	351 922	371 617	81 701	23.2%	86 991	24.7%	80 177	21.6%	248 869	67.0%	78 482	69.4%	2.2%
Employee related costs	149 333	154 408	36 979	24.8%	39 140	26.2%	39 189	25.4%	115 308	74.7%	35 189	73.8%	11.4%
Remuneration of councillors	20 311	21 011	4 675	23.0%	5 377	26.5%	5 320	25.3%	15 372	73.2%	4 675	73.5%	13.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 526	6 366	232	4.2%	2 029	36.7%	827	13.0%	3 088	48.5%	992	33.7%	(16.7%)
Debt impairment	3 080	3 080	-	-	-	-	-	-	-	-	854	39.1%	(100.0%)
Depreciation, Amortisation and Impairment	59 175	59 175	12 778	21.6%	12 277	20.7%	11 749	19.9%	36 804	62.2%	13 142	67.8%	(10.6%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	51 513	56 020	10 715	20.8%	11 052	21.5%	9 349	16.7%	31 116	55.5%	9 680	62.2%	(3.4%)
Transfers and subsidies	1 100	1 287	-	-	-	-	475	36.9%	475	36.9%	-	-	(100.0%)
Irrecoverable debts written off	587	1 027	-	-	-	-	1 055	102.7%	1 055	102.7%	445	23.8%	137.3%
Operational Cost and Other Cost	61 297	69 243	16 323	26.6%	17 116	27.9%	12 214	17.6%	45 652	65.9%	13 506	71.7%	(9.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 183)	(60 425)	40 500		11 912		(4 231)		48 181		(4 849)		
Transfers and subsidies - capital (monetary allocations)	73 278	73 278	23 452	32.0%	26 200	35.8%	7 801	10.6%	57 453	78.4%	24 691	72.5%	(68.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 095	12 853	63 952		38 112		3 570		105 634		19 842		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 095	12 853	63 952		38 112		3 570		105 634		19 842		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 095	12 853	63 952		38 112		3 570		105 634		19 842		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 095	12 853	63 952		38 112		3 570		105 634		19 842		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	99 915	97 408	24 439	24.5%	22 265	22.3%	15 692	16.1%	62 396	64.1%	29 869	64.4%	(47.5%)
National Government	46 329	46 329	20 482	44.2%	16 907	36.5%	8 286	17.9%	45 675	98.6%	18 069	74.3%	(54.1%)
Provincial Government	17 391	17 391	2 534	14.6%	4 022	23.1%	1 698	9.8%	8 254	47.5%	4 997	81.8%	(66.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	63 720	63 720	23 016	36.1%	20 929	32.8%	9 984	15.7%	53 929	84.6%	23 066	76.0%	(56.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 195	33 688	1 423	3.9%	1 336	3.7%	5 708	16.9%	8 467	25.1%	6 802	43.0%	(16.1%)
Capital Expenditure Functional	99 915	97 408	24 439	24.5%	22 265	22.3%	15 692	16.1%	62 396	64.1%	29 869	64.4%	(47.5%)
Municipal governance and administration	3 781	3 793	479	12.7%	610	16.1%	705	18.6%	1 795	47.3%	675	33.3%	4.5%
Executive and Council	1 326	474	-	-	(14)	(1.0%)	54	11.3%	40	8.4%	(101)	62.9%	(153.1%)
Finance and administration	2 455	3 319	479	19.5%	624	25.4%	652	19.6%	1 755	52.9%	776	27.7%	(16.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	29 536	20 150	3 478	11.8%	4 186	14.2%	1 981	9.8%	9 646	47.9%	7 448	77.1%	(73.4%)
Community and Social Services	3 449	2 758	944	27.4%	165	4.8%	283	10.3%	1 392	50.5%	55	16.7%	410.9%
Sport And Recreation	26 087	17 391	2 534	9.7%	4 022	15.4%	1 698	9.8%	8 254	47.5%	7 393	82.1%	(77.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	64 555	66 965	20 482	31.7%	16 628	25.8%	12 699	19.0%	49 810	74.4%	16 357	68.8%	(22.4%)
Planning and Development	1 783	913	-	-	-	-	-	-	-	-	-	-	-
Road Transport	62 772	66 052	20 482	32.6%	16 628	26.5%	12 699	19.2%	49 810	75.4%	16 357	69.4%	(22.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 043	6 500	-	-	839	41.1%	306	4.7%	1 146	17.6%	5 389	43.1%	(94.3%)
Energy sources	1 391	3 865	-	-	74	5.3%	-	-	74	1.9%	-	12.4%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	652	2 635	-	-	766	117.4%	306	11.6%	1 072	40.7%	5 389	81.4%	(94.3%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	394 123	396 181	151 903	38.5%	133 981	34.0%	109 801	27.7%	395 685	99.9%	86 307	92.4%	27.2%
Property rates	13 677	12 963	3 228	23.6%	3 978	29.1%	2 671	20.6%	9 878	76.2%	2 259	51.5%	18.2%

Service charges	2 114	2 392	695	32.9%	702	33.2%	820	34.3%	2 217	92.7%	668	78.0%	22.7%
Other revenue	23 392	25 090	7 641	32.7%	5 809	24.8%	10 600	42.2%	24 050	95.9%	6 133	77.7%	72.8%
Transfers and Subsidies - Operational	265 630	266 976	110 361	41.5%	88 652	33.4%	65 499	24.5%	264 512	99.1%	66 681	99.4%	(1.8%)
Transfers and Subsidies - Capital	73 278	73 278	25 823	35.2%	31 333	42.8%	26 516	36.2%	83 672	114.2%	6 667	84.1%	297.7%
Interest	16 032	15 482	4 156	25.9%	3 506	21.9%	3 695	23.9%	11 357	73.4%	3 898	75.7%	(5.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(288 688)	(307 957)	(26 166)	9.1%	(29 177)	10.1%	(21 381)	6.9%	(76 724)	24.9%	(19 821)	26.1%	7.9%
Suppliers and employees	(288 688)	(307 957)	(26 166)	9.1%	(29 177)	10.1%	(21 381)	6.9%	(76 724)	24.9%	(19 821)	26.1%	7.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	105 435	88 224	125 737	119.3%	104 803	99.4%	88 420	100.2%	318 961	361.5%	66 486	276.1%	33.0%
Cash Flow from Investing Activities													
Receipts	-	-	7	-	7	-	(25 150)	-	(25 137)	-	(876)	-	2 770.2%
Proceeds on disposal of PPE	-	-	7	-	7	-	1	-	14	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(25 151)	-	(25 151)	-	(876)	-	2 770.3%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(99 915)	(97 408)	(25 185)	25.2%	(23 165)	23.2%	(15 788)	16.2%	(64 137)	65.8%	(34 241)	71.3%	(53.9%)
Capital assets	(99 915)	(97 408)	(25 185)	25.2%	(23 165)	23.2%	(15 788)	16.2%	(64 137)	65.8%	(34 241)	71.3%	(53.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(99 915)	(97 408)	(25 178)	25.2%	(23 158)	23.2%	(40 938)	42.0%	(89 274)	91.6%	(35 117)	74.7%	16.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 520	(9 184)	100 559	1 821.8%	81 646	1 479.1%	47 482	(517.0%)	229 687	(2 500.9%)	31 369	(2 470.1%)	51.4%
Cash/cash equivalents at the year begin:	106 130	106 130	171 469	161.6%	272 028	256.3%	353 673	333.2%	171 469	161.6%	282 363	57.0%	25.3%
Cash/cash equivalents at the year end:	111 650	96 946	272 028	243.6%	353 673	316.8%	401 156	413.8%	401 156	413.8%	313 732	180.2%	27.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 206	10.3%	833	7.1%	790	6.7%	8 875	75.8%	11 704	60.1%	(480)	(4.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	293	4.9%	192	3.2%	175	2.9%	5 351	89.0%	6 011	30.8%	(550)	(9.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	45	2.6%	44	2.5%	43	2.4%	1 636	92.5%	1 768	9.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	5	100.0%	-	-	5	-	(83)	(1 605.7%)	-	-
Total By Income Source	1 544	7.9%	1 069	5.5%	1 013	5.2%	15 861	81.4%	19 488	100.0%	(1 114)	(5.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	538	10.2%	534	10.1%	523	9.9%	3 699	69.9%	5 294	27.2%	-	-	-	-
Commercial	601	26.8%	166	7.4%	143	6.4%	1 327	59.3%	2 238	11.5%	(153)	(6.8%)	-	-
Households	405	3.4%	369	3.1%	347	2.9%	10 835	90.6%	11 957	61.4%	(961)	(8.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 544	7.9%	1 069	5.5%	1 013	5.2%	15 861	81.4%	19 488	100.0%	(1 114)	(5.7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Christopher Andile Ngqoyiya	039 259 5300
Chief Financial Officer	Mrs Thembakazi Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	262 517	262 058	91 147	34.7%	22 793	8.7%	122 040	46.6%	235 979	90.0%	63 211	90.5%	93.1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 861	5 422	1 228	25.3%	1 222	25.1%	1 246	23.0%	3 696	68.2%	1 115	72.7%	11.7%
Sale of Goods and Rendering of Services	647	737	112	17.3%	117	18.1%	133	18.0%	361	49.1%	100	57.7%	32.0%
Agency services	751	751	65	8.6%	131	17.4%	219	29.2%	415	55.2%	113	52.5%	94.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	16 732	13 732	2 374	14.2%	2 916	17.4%	2 351	17.1%	7 642	55.6%	3 219	64.5%	(26.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 153	2 153	361	16.8%	339	15.7%	349	16.2%	1 049	48.7%	512	96.1%	(31.8%)
Licences or permits	445	595	144	32.4%	102	23.0%	207	34.7%	453	76.2%	181	136.4%	14.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	24.9%	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	825	825	24	2.9%	36	4.3%	461	55.8%	521	63.1%	5	2.5%	8 973.6%
Non-Exchange Revenue													
Property rates	46 096	46 096	11 607	25.2%	11 765	25.5%	11 439	24.8%	34 811	75.5%	10 842	74.2%	5.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 602	2 702	1 001	38.5%	295	11.3%	287	10.6%	1 583	58.6%	222	83.6%	29.5%
Licences or permits	20	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	179 187	179 712	72 686	40.6%	4 241	2.4%	101 173	56.3%	178 100	99.1%	44 816	99.0%	125.8%
Interest Receivables	8 198	8 198	1 544	18.8%	1 629	19.9%	3 039	37.1%	6 212	75.8%	2 086	114.9%	45.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	1 136	-	-	-	-	1 136	100.0%	1 136	100.0%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	297 684	297 826	60 206	20.2%	73 187	24.6%	67 905	22.8%	201 298	67.6%	61 342	66.7%	10.7%
Employee related costs	104 388	103 692	21 708	20.8%	25 765	24.7%	27 663	26.7%	75 136	72.5%	20 556	66.4%	34.6%
Remuneration of councillors	14 499	14 499	3 070	21.2%	3 761	25.9%	3 524	24.3%	10 355	71.4%	3 059	66.5%	15.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 627	6 738	900	13.6%	962	14.5%	485	7.2%	2 347	34.8%	1 207	48.5%	(59.8%)
Debt impairment	4 746	3 746	(1 136)	(23.9%)	-	-	1 136	30.3%	-	-	-	-	(100.0%)
Depreciation, Amortisation and Impairment	54 038	55 038	13 576	25.1%	13 529	25.0%	13 164	23.9%	40 269	73.2%	14 222	81.0%	(7.4%)
Interest/Dividends and Rent on Land	1 240	486	839	67.7%	260	20.9%	(970)	(199.4%)	129	26.5%	199	75.4%	(587.9%)
Contracted services	59 858	60 008	11 866	19.8%	15 277	25.5%	11 708	19.5%	38 851	64.7%	10 887	61.0%	7.5%
Transfers and subsidies	2 075	2 075	231	11.1%	255	12.3%	1 189	57.3%	1 675	80.7%	923	74.3%	28.8%
Irrecoverable debts written off	3 900	1 200	358	9.2%	175	4.5%	67	5.6%	600	50.0%	176	14.5%	(62.1%)
Operational Cost and Other Cost	46 314	50 344	8 793	19.0%	13 203	28.5%	9 939	19.7%	31 936	63.4%	10 113	66.2%	(1.7%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35 168)	(35 768)	30 941		(50 394)		54 134		34 681		1 868		
Transfers and subsidies - capital (monetary allocations)	38 868	39 401	4 812	12.4%	11 145	28.7%	7 576	19.2%	23 533	59.7%	8 248	80.3%	(8.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 700	3 633	35 752		(39 249)		61 711		58 214		10 117		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 700	3 633	35 752		(39 249)		61 711		58 214		10 117		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 700	3 633	35 752		(39 249)		61 711		58 214		10 117		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 700	3 633	35 752		(39 249)		61 711		58 214		10 117		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	62 833	64 192	5 654	9.0%	17 207	27.4%	9 541	14.9%	32 401	50.5%	21 392	60.9%	(55.4%)
National Government	33 798	33 798	4 113	12.2%	10 420	30.8%	5 832	17.3%	20 365	60.3%	6 983	73.6%	(16.5%)
Provincial Government	-	133	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 798	33 931	4 113	12.2%	10 420	30.8%	5 832	17.2%	20 365	60.0%	6 983	71.3%	(16.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 034	30 261	1 540	5.3%	6 787	23.4%	3 709	12.3%	12 036	39.8%	14 409	54.7%	(74.3%)
Capital Expenditure Functional	62 833	64 592	5 654	9.0%	17 207	27.4%	9 941	15.4%	32 801	50.8%	21 392	60.6%	(53.5%)
Municipal governance and administration	4 734	5 768	1 291	27.3%	321	6.8%	2 127	36.9%	3 738	64.8%	176	38.5%	1 105.4%
Executive and Council	231	322	-	-	149	64.6%	-	-	149	46.4%	23	24.1%	(100.0%)
Finance and administration	4 503	5 446	1 291	28.7%	172	3.8%	2 127	39.1%	3 589	65.9%	153	39.2%	1 286.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 495	9 024	250	2.4%	319	3.0%	1 182	13.1%	1 750	19.4%	3 671	36.5%	(67.8%)
Community and Social Services	4 717	3 396	250	5.3%	44	9%	364	10.7%	657	19.4%	2 204	31.5%	(83.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 778	5 628	-	-	275	4.8%	818	14.5%	1 093	19.4%	1 467	42.1%	(44.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 403	43 772	4 113	9.7%	14 496	34.2%	5 943	13.6%	24 552	56.1%	17 352	69.1%	(65.8%)
Planning and Development	34 363	34 787	4 113	12.0%	12 010	35.0%	5 742	16.5%	21 866	62.9%	9 783	66.5%	(41.3%)
Road Transport	8 040	8 985	-	-	2 485	30.9%	201	2.2%	2 686	29.9%	7 569	76.0%	(97.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	900	1 561	-	-	-	-	574	36.8%	574	36.8%	192	28.5%	198.9%
Energy sources	-	133	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	800	644	-	-	-	-	-	-	-	-	192	100.0%	(100.0%)
Waste Management	100	784	-	-	-	-	574	73.2%	574	73.2%	-	10.7%	(100.0%)
Other	4 300	4 467	-	-	2 071	48.2%	115	2.6%	2 187	49.0%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	305 119	306 261	200 458	65.7%	147 525	48.3%	71 204	23.2%	419 188	136.9%	173 931	172.5%	(59.1%)
Property rates	35 494	37 798	108 190	304.8%	136 612	384.9%	25 765	68.2%	270 567	715.8%	67 155	752.5%	(61.6%)

Service charges	4 304	4 752	691	16.1%	745	17.3%	807	17.0%	2 243	47.2%	798	45.9%	1.2%
Other revenue	30 535	31 399	421	1.4%	169	6%	961	3.1%	1 550	4.9%	654	4.1%	46.9%
Transfers and Subsidies - Operational	179 187	179 712	73 156	40.8%	-	-	43 671	24.3%	116 827	65.0%	100 977	134.8%	(56.8%)
Transfers and Subsidies - Capital	38 868	38 868	18 000	46.3%	10 000	25.7%	-	-	28 000	72.0%	4 348	58.1%	(100.0%)
Interest	16 732	13 732	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(248 700)	(249 606)	(19 755)	7.9%	(21 057)	8.5%	(18 279)	7.3%	(59 091)	23.7%	(15 616)	23.0%	17.1%
Suppliers and employees	(245 385)	(244 705)	(19 755)	8.1%	(21 057)	8.6%	(18 279)	7.5%	(59 091)	24.1%	(15 616)	23.1%	17.1%
Finance charges	(1 240)	(2 826)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 075)	(2 075)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 420	56 655	180 703	320.3%	126 468	224.2%	52 925	93.4%	360 097	635.6%	158 315	944.9%	(66.6%)
Cash Flow from Investing Activities													
Receipts	-	1 136	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	1 136	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(72 258)	(74 280)	(7 022)	9.7%	(20 763)	28.7%	(9 571)	12.9%	(37 356)	50.3%	(22 893)	57.6%	(58.2%)
Capital assets	(72 258)	(74 280)	(7 022)	9.7%	(20 763)	28.7%	(9 571)	12.9%	(37 356)	50.3%	(22 893)	57.6%	(58.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(72 258)	(73 145)	(7 022)	9.7%	(20 763)	28.7%	(9 571)	13.1%	(37 356)	51.1%	(22 893)	57.6%	(58.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 838)	(16 489)	173 681	(1 096.6%)	105 705	(667.4%)	43 355	(262.9%)	322 741	(1 957.3%)	135 422	(761.0%)	(68.0%)
Cash/cash equivalents at the year begin:	85 677	133 328	135 968	158.3%	307 015	357.5%	412 715	309.5%	135 968	102.0%	411 600	-	.3%
Cash/cash equivalents at the year end:	70 039	116 839	307 015	438.3%	412 720	589.3%	456 069	390.3%	456 069	390.3%	547 026	637.0%	(16.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 982	3.5%	2 501	2.9%	4 336	5.0%	76 077	88.6%	85 697	61.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	441	3.2%	564	4.1%	241	1.8%	12 450	90.9%	13 695	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	22	100.0%	22	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	6	-	62	2%	39 714	99.8%	39 783	28.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 402)	(1 105.0%)	195	63.2%	71	23.1%	3 445	1 118.7%	308	2%	-	-	-	-
Total By Income Source	21	-	3 265	2.3%	4 710	3.4%	131 708	94.3%	139 704	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	477	.8%	1 236	2.0%	1 996	3.3%	56 962	93.9%	60 671	43.4%	-	-	-	-
Commercial	(135)	(1.1%)	439	3.7%	720	6.1%	10 825	91.4%	11 849	8.5%	-	-	-	-
Households	(150)	(.3%)	1 344	2.6%	1 592	3.1%	48 039	94.5%	50 825	36.4%	-	-	-	-
Other	(171)	(1.0%)	246	1.5%	401	2.5%	15 883	97.1%	16 359	11.7%	-	-	-	-
Total By Customer Group	21	-	3 265	2.3%	4 710	3.4%	131 708	94.3%	139 704	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	7 396	100.0%	-	-	-	-	-	-	7 396	84.4%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 358	99.5%	7	.5%	-	-	-	-	1 365	15.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 753	99.9%	7	.1%	-	-	-	-	8 761	100.0%

Contact Details

Municipal Manager	Mr Nkosiyezwe Cyprian Vezi	039 833 1038
Chief Financial Officer	Mr Phillip Mtungwa	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	723 815	723 562	259 702	35.9%	217 816	30.1%	163 425	22.6%	640 943	88.6%	163 212	91.5%	.1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	68 071	73 110	18 761	27.6%	17 859	26.2%	16 812	23.0%	53 432	73.1%	14 036	71.3%	19.8%
Service charges - Waste Water Management	13 518	13 529	3 423	25.3%	3 233	23.9%	3 164	23.4%	9 821	72.6%	3 057	73.4%	3.5%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	791	146	47	5.9%	26	3.3%	89	60.4%	162	110.4%	66	17.5%	34.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 055	12 757	3 249	20.2%	3 130	19.5%	3 112	24.4%	9 490	74.4%	3 552	73.5%	(12.4%)
Interest earned from Current and Non Current Assets	26 043	26 043	6 194	23.8%	5 846	22.4%	6 130	23.5%	18 170	69.8%	7 166	71.9%	(14.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	706	647	77	10.9%	42	5.9%	571	88.2%	689	106.5%	266	86.2%	114.3%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 643	340	176	10.7%	(6)	(.3%)	(0)	(.1%)	170	49.9%	-	50.0%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	596 989	596 989	227 302	38.1%	187 687	31.4%	133 548	22.4%	548 536	91.9%	135 069	96.3%	(1.1%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	474	-	-	-	-	-	474	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	819 174	890 421	141 377	17.3%	184 936	22.6%	236 030	26.5%	562 343	63.2%	192 838	64.7%	22.4%
Employee related costs	291 721	310 807	67 667	23.2%	66 713	22.9%	69 952	22.5%	204 332	65.7%	63 683	69.2%	9.8%
Remuneration of councillors	8 059	8 101	1 888	23.4%	2 090	25.9%	1 895	23.4%	5 873	72.5%	1 908	74.9%	(.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	39 635	46 030	7 061	17.8%	17 064	43.1%	12 407	27.0%	36 532	79.4%	8 234	58.5%	50.7%
Debt impairment	31 530	31 530	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	107 788	107 788	-	-	-	-	89 508	83.0%	89 508	83.0%	67 891	66.3%	31.8%
Interest,Dividends and Rent on Land	54	54	-	-	-	-	-	-	-	-	-	-	-
Contracted services	173 856	204 025	32 899	18.9%	58 222	33.5%	34 643	17.0%	125 764	61.6%	34 283	66.5%	1.0%
Transfers and subsidies	23 360	23 360	7 000	30.0%	7 000	30.0%	-	-	14 000	59.9%	-	-	-
Irrecoverable debts written off	42 327	42 340	5 693	13.4%	2 450	5.8%	2 234	5.3%	10 377	24.5%	246	20.7%	808.6%
Operational Cost and Other Cost	100 844	116 385	19 169	19.0%	31 398	31.1%	24 323	20.9%	74 890	64.3%	16 593	71.2%	46.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	1 067	-	1 067	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(95 360)	(166 858)	118 325		32 880		(72 605)		78 600		(29 626)		
Transfers and subsidies - capital (monetary allocations)	293 458	293 458	53 982	18.4%	102 154	34.8%	46 566	15.9%	202 702	69.1%	34 188	40.8%	36.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	198 099	126 600	172 307		135 034		(26 040)		281 301		4 562		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	198 099	126 600	172 307		135 034		(26 040)		281 301		4 562		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	198 099	126 600	172 307		135 034		(26 040)		281 301		4 562		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	7 000	100.0%	(100.0%)
Surplus/(Deficit) for the year	198 099	126 600	172 307		135 034		(26 040)		281 301		11 562		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	297 243	330 034	55 086	18.5%	98 264	33.1%	47 190	14.3%	200 540	60.8%	47 242	51.4%	(.1%)
National Government	255 181	255 181	47 421	18.6%	88 389	34.6%	40 814	16.0%	176 624	69.2%	44 387	63.5%	(8.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	150	150	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	255 331	255 331	47 421	18.6%	88 389	34.6%	40 814	16.0%	176 624	69.2%	44 387	58.7%	(8.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 912	74 703	7 665	18.3%	9 875	23.6%	6 375	8.5%	23 915	32.0%	2 854	24.3%	123.4%
Capital Expenditure Functional	302 060	331 597	55 086	18.2%	98 869	32.7%	46 584	14.0%	200 540	60.5%	47 242	51.4%	(1.4%)
Municipal governance and administration	17 434	19 057	1 905	10.9%	2 549	14.6%	1 543	8.1%	5 997	31.5%	1 213	42.1%	27.2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 071	18 557	1 905	11.9%	2 549	15.9%	1 543	8.3%	5 997	32.3%	1 213	42.1%	27.2%
Internal audit	1 364	500	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 891	102 939	26 753	27.9%	32 895	34.3%	14 516	14.1%	74 164	72.0%	23 541	48.3%	(38.3%)
Planning and Development	95 891	102 939	26 753	27.9%	32 895	34.3%	14 516	14.1%	74 164	72.0%	23 541	48.3%	(38.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	188 734	209 601	26 428	14.0%	63 426	33.6%	30 525	14.6%	120 379	57.4%	22 488	53.8%	35.7%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	188 473	206 410	25 142	13.3%	61 955	32.9%	28 899	14.0%	115 996	56.2%	19 589	50.8%	47.5%
Waste Water Management	261	3 191	1 285	492.7%	1 471	563.9%	1 627	51.0%	4 383	137.3%	2 899	77.8%	(43.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 127 114	1 129 975	1 018 611	90.4%	992 359	88.0%	411 136	36.4%	2 422 107	214.4%	575 164	191.4%	(28.5%)
Property rates	-	-	-	-	-	-	11	-	11	-	-	-	(100.0%)

Service charges	71 563	79 657	23 956	33.5%	20 379	28.5%	18 715	23.5%	63 050	79.2%	13 535	72.8%	38.3%
Other revenue	162 058	156 829	606 390	374.2%	695 864	429.4%	171 175	109.1%	1 473 429	939.5%	364 741	1 575.5%	(53.1%)
Transfers and Subsidies - Operational	573 989	573 989	221 071	38.5%	175 271	30.5%	132 099	23.0%	528 441	92.1%	125 047	97.6%	5.6%
Transfers and Subsidies - Capital	293 458	293 458	161 000	54.9%	95 000	32.4%	83 006	28.3%	339 006	115.5%	64 675	93.9%	28.3%
Interest	26 046	26 043	6 194	23.8%	5 846	22.4%	6 130	23.5%	18 170	69.8%	7 166	71.9%	(14.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(667 409)	(734 179)	(283 405)	42.5%	(278 174)	41.7%	(207 982)	28.3%	(769 562)	104.8%	(209 453)	96.3%	(.7%)
Suppliers and employees	(667 355)	(734 165)	(283 405)	42.5%	(278 174)	41.7%	(207 982)	28.3%	(769 562)	104.8%	(209 453)	96.3%	(.7%)
Finance charges	(54)	(14)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	459 705	395 797	735 206	159.9%	714 185	155.4%	203 154	51.3%	1 652 545	417.5%	365 712	412.0%	(44.4%)
Cash Flow from Investing Activities													
Receipts	-	-	474	-	-	-	-	-	474	-	-	-	-
Proceeds on disposal of PPE	-	-	474	-	-	-	-	-	474	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(341 830)	(373 620)	(55 086)	16.1%	(98 145)	28.7%	(47 160)	12.6%	(200 390)	53.6%	(47 242)	51.4%	(.2%)
Capital assets	(341 830)	(373 620)	(55 086)	16.1%	(98 145)	28.7%	(47 160)	12.6%	(200 390)	53.6%	(47 242)	51.4%	(.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(341 830)	(373 620)	(54 612)	16.0%	(98 145)	28.7%	(47 160)	12.6%	(199 916)	53.5%	(47 242)	51.4%	(.2%)
Cash Flow from Financing Activities													
Receipts	569	569	2	.3%	-	-	-	-	2	.3%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	569	569	2	.3%	-	-	-	-	2	.3%	-	-	-
Payments	(2 400)	(2 400)	-	-	-	-	(2 000)	83.3%	(2 000)	83.3%	-	-	(100.0%)
Repayment of borrowing	(2 400)	(2 400)	-	-	-	-	(2 000)	83.3%	(2 000)	83.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 831)	(1 831)	2	(.1%)	-	-	(2 000)	109.3%	(1 998)	109.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	116 045	20 346	680 596	586.5%	616 040	530.9%	153 995	756.9%	1 450 630	7 129.9%	318 470	(1 498.3%)	(51.6%)
Cash/cash equivalents at the year begin:	163 577	296 462	261 670	160.0%	942 266	576.0%	1 558 306	525.5%	261 670	88.3%	962 793	92.9%	61.9%
Cash/cash equivalents at the year end:	279 622	316 808	942 266	337.0%	1 558 306	557.3%	1 712 300	540.5%	1 712 300	540.5%	1 281 263	808.6%	33.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 888	3.3%	2 289	1.6%	2 117	1.4%	137 254	93.7%	146 549	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 910	3.3%	894	1.6%	827	1.4%	53 620	93.7%	57 251	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	817	3.3%	383	1.6%	354	1.4%	22 943	93.7%	24 497	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7 615	3.3%	3 567	1.6%	3 298	1.4%	213 818	93.7%	228 297	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 915	20.9%	1 520	6.5%	1 406	6.0%	15 672	66.7%	23 512	10.3%	-	-	-	-
Commercial	969	5.8%	329	2.0%	293	1.7%	15 178	90.5%	16 769	7.3%	-	-	-	-
Households	1 732	.9%	1 718	.9%	1 599	.9%	182 968	97.3%	188 016	82.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 615	3.3%	3 567	1.6%	3 298	1.4%	213 818	93.7%	228 297	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	551	88.5%	30	4.9%	1	.2%	40	6.4%	622	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	551	88.5%	30	4.9%	1	.2%	40	6.4%	622	100.0%

Contact Details

Municipal Manager	Mr Gamakhulu Ma-art Sineke	039 834 8706
Chief Financial Officer	Mr Themba B Mnguni	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	601 771	597 418	222 193	36.9%	188 149	31.3%	156 223	26.1%	566 565	94.8%	185 572	103.4%	(15.8%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	3	-	-	-	25	-	27	-	-	-	(100.0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	13 045	15 719	3 655	28.0%	4 181	32.1%	3 381	21.5%	11 217	71.4%	3 723	79.3%	(9.2%)
Sale of Goods and Rendering of Services	1 832	2 630	547	29.8%	517	28.2%	430	16.4%	1 493	56.8%	469	58.0%	(8.2%)
Agency services	5 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 588	1 588	3 684	232.0%	3 787	238.5%	5 076	319.7%	12 547	790.2%	5 283	1 017.8%	(3.9%)
Interest earned from Current and Non Current Assets	23 236	20 468	4 358	18.8%	5 315	22.9%	5 185	25.3%	14 859	72.6%	6 083	79.6%	(14.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	361	851	183	50.7%	232	64.2%	134	15.7%	549	64.5%	270	172.9%	(50.4%)
Licences or permits	9 157	8 600	2 000	21.8%	1 606	17.5%	1 657	19.3%	5 263	61.2%	2 018	20.2%	(17.9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 086	1 043	547	10.8%	226	4.4%	190	18.2%	963	92.3%	502	74.2%	(62.1%)
Non-Exchange Revenue													
Property rates	89 712	91 143	23 161	25.8%	23 048	25.7%	23 302	25.6%	69 511	76.3%	21 610	78.1%	7.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	710	402	46	6.4%	64	9.0%	61	15.3%	171	42.6%	28	68.7%	115.5%
Licences or permits	250	181	39	15.4%	52	20.9%	67	36.7%	157	86.7%	31	73.1%	112.1%
Transfer and subsidies - Operational	426 958	426 958	167 878	39.3%	132 456	31.0%	103 351	24.2%	403 684	94.5%	104 190	99.7%	(.8%)
Interest Receivables	24 836	24 836	16 094	64.8%	16 666	67.1%	13 364	53.8%	46 124	185.7%	12 860	158.3%	3.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	28 505	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	749 897	723 617	116 361	15.5%	168 245	22.4%	98 606	13.6%	383 212	53.0%	100 837	48.5%	(2.2%)
Employee related costs	225 949	214 690	49 706	22.0%	48 793	21.6%	51 044	23.8%	149 543	69.7%	43 811	66.3%	16.5%
Remuneration of councillors	27 719	30 788	6 772	24.4%	7 472	27.0%	7 626	24.8%	21 870	71.0%	6 943	78.6%	9.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	11 955	11 550	120	1.0%	220	1.8%	525	4.5%	865	7.5%	1 312	44.7%	(60.0%)
Debt impairment	125 000	110 000	-	-	-	-	-	-	-	-	6	-	(100.0%)
Depreciation, Amortisation and Impairment	108 576	108 644	25 961	23.9%	26 082	24.0%	9 533	8.8%	61 577	56.7%	12 686	43.9%	(24.8%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	145 162	139 732	17 333	11.9%	54 014	37.2%	16 025	11.5%	87 373	62.5%	16 178	53.2%	(.9%)
Transfers and subsidies	1 800	2 000	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	103 735	106 213	16 469	15.9%	31 664	30.5%	13 852	13.0%	61 985	58.4%	19 901	63.4%	(30.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(148 126)	(126 199)	105 832		19 904		57 616		183 353		84 735		
Transfers and subsidies - capital (monetary allocations)	71 306	71 306	29 509	41.4%	16 275	22.8%	21 156	29.7%	66 941	93.9%	10 985	70.9%	92.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(76 820)	(54 893)	135 341		36 180		78 773		250 294		95 720		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(76 820)	(54 893)	135 341		36 180		78 773		250 294		95 720		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(76 820)	(54 893)	135 341		36 180		78 773		250 294		95 720		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(76 820)	(54 893)	135 341		36 180		78 773		250 294		95 720		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	136 281	142 393	33 051	24.3%	823 855	604.5%	22 579	15.9%	879 485	617.6%	18 893	51.1%	19.5%
National Government	62 005	62 005	21 137	34.1%	25 918	41.8%	12 997	21.0%	60 052	96.9%	9 844	60.4%	32.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 005	62 005	21 137	34.1%	25 918	41.8%	12 997	21.0%	60 052	96.9%	9 844	60.4%	32.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	74 275	80 387	11 914	16.0%	797 937	1 074.3%	9 582	11.9%	819 433	1 019.4%	9 050	41.9%	5.9%
Capital Expenditure Functional	136 281	142 393	33 051	24.3%	823 855	604.5%	22 579	15.9%	879 485	617.6%	18 893	51.1%	19.5%
Municipal governance and administration	14 052	13 065	-	-	785 633	5 590.8%	1 257	9.6%	786 890	6 022.9%	-	48.5%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 052	13 065	-	-	785 633	5 590.8%	1 257	9.6%	786 890	6 022.9%	-	48.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	25 217	20 645	1 290	5.1%	7 203	28.6%	2 604	12.6%	11 098	53.8%	4 101	69.0%	(36.5%)
Community and Social Services	3 478	1 565	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	21 304	18 819	1 290	6.1%	7 203	33.8%	2 604	13.8%	11 098	59.0%	4 101	74.7%	(36.5%)
Public Safety	435	261	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 820	97 987	27 172	30.3%	27 744	31.0%	16 878	17.2%	71 794	73.3%	5 857	53.9%	188.2%
Planning and Development	7 304	14 543	3 418	46.8%	3 146	43.1%	2 799	19.2%	9 362	64.4%	-	16.7%	(100.0%)
Road Transport	82 315	83 443	23 755	28.9%	24 598	29.9%	14 079	16.9%	62 432	74.8%	5 857	54.9%	140.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 391	10 696	4 588	62.1%	3 275	44.3%	1 840	17.2%	9 703	90.7%	8 935	41.3%	(79.4%)
Energy sources	6 522	9 826	4 588	70.4%	3 275	50.2%	1 840	18.7%	9 703	98.7%	7 025	39.7%	(73.8%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	870	870	-	-	-	-	-	-	-	-	1 910	45.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	595 275	581 370	211 798	35.6%	191 092	32.1%	178 641	30.7%	581 531	100.0%	129 943	91.9%	37.5%
Property rates	44 856	45 572	7 775	17.3%	13 191	29.4%	18 584	40.8%	39 551	86.8%	7 326	70.1%	153.7%

Service charges	6 522	7 859	2 934	45.0%	2 180	33.4%	3 355	42.7%	8 469	107.8%	2 536	116.5%	32.3%
Other revenue	22 396	33 732	4 832	21.6%	8 018	35.8%	777	2.3%	13 626	40.4%	1 383	61.7%	(43.8%)
Transfers and Subsidies - Operational	426 958	409 933	173 140	40.6%	132 924	31.1%	142 514	34.8%	448 578	109.4%	110 697	102.7%	28.7%
Transfers and Subsidies - Capital	71 306	71 306	23 117	32.4%	34 779	48.8%	13 410	18.8%	71 306	100.0%	8 000	78.9%	67.6%
Interest	23 236	12 968	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(536 533)	(522 972)	(135 338)	25.2%	(800 263)	149.2%	(74 005)	14.2%	(1 009 606)	193.1%	(99 975)	71.9%	(26.0%)
Suppliers and employees	(534 733)	(520 972)	(135 338)	25.3%	(800 263)	149.7%	(74 005)	14.2%	(1 009 606)	193.8%	(99 975)	72.1%	(26.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 800)	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	58 741	58 398	76 460	130.2%	(609 172)	(1 037.0%)	104 636	179.2%	(428 076)	(733.0%)	29 968	254.6%	249.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(156 723)	(163 752)	33 051	(21.1%)	33 988	(21.7%)	-	-	67 039	(40.9%)	18 893	(16.1%)	(100.0%)
Capital assets	(156 723)	(163 752)	33 051	(21.1%)	33 988	(21.7%)	-	-	67 039	(40.9%)	18 893	(16.1%)	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(156 723)	(163 752)	33 051	(21.1%)	33 988	(21.7%)	-	-	67 039	(40.9%)	18 893	(16.1%)	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(97 981)	(105 354)	109 511	(111.8%)	(575 184)	587.0%	104 636	(99.3%)	(361 037)	342.7%	48 861	(145.6%)	114.1%
Cash/cash equivalents at the year begin:	392 034	269 869	270 118	68.9%	649 864	165.8%	344 915	127.8%	270 118	100.1%	543 565	-	(36.5%)
Cash/cash equivalents at the year end:	294 053	164 515	379 629	129.1%	344 915	117.3%	449 551	273.3%	449 551	273.3%	592 426	514.5%	(24.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 060	1.5%	1 375	1.9%	583	8%	68 479	95.8%	71 497	7.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 683	3.4%	13 364	6.0%	4 699	2.2%	197 920	88.4%	223 865	24.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	421	1.8%	731	3.1%	354	1.5%	21 716	93.5%	23 222	2.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 183	2.7%	1 983	4.6%	940	2.2%	39 060	90.5%	43 166	4.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	3.8%	48	5.1%	21	2.2%	833	88.9%	936	1%	-	-	-	-
Interest on Arrear Debtor Accounts	7 715	1.4%	15 033	2.7%	7 320	1.3%	522 606	94.6%	552 674	60.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	(.3%)	42	(.5%)	21	(.2%)	(8 431)	101.0%	(8 346)	(.9%)	-	-	-	-
Total By Income Source	18 120	2.0%	32 576	3.6%	14 137	1.6%	842 181	92.9%	907 014	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 580	2.6%	7 296	4.1%	3 358	1.9%	162 825	91.4%	178 068	19.6%	-	-	-	-
Commercial	3 067	3.5%	3 195	3.7%	1 458	1.7%	78 940	91.1%	86 659	9.6%	-	-	-	-
Households	9 119	1.5%	17 264	2.8%	8 364	1.4%	575 314	94.3%	610 061	67.3%	-	-	-	-
Other	1 345	4.2%	4 822	15.0%	957	3.0%	25 102	77.9%	32 226	3.6%	-	-	-	-
Total By Customer Group	18 120	2.0%	32 576	3.6%	14 137	1.6%	842 181	92.9%	907 014	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	(0)	100.0%	(0)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	0	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(0)	5.6%	0	(5.6%)	-	-	(0)	100.0%	(0)	100.0%

Contact Details

Municipal Manager	Mr Vusi Duncan Khoza	015 811 5541
Chief Financial Officer	Mr Fedum Nkuna	015 811 5564

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	526 525	547 713	198 602	37.7%	160 006	30.4%	129 903	23.7%	488 511	89.2%	117 762	90.4%	10.3%	
Exchange Revenue														
Service charges - Electricity	34 975	34 975	6 692	19.1%	5 376	15.4%	5 866	16.8%	17 935	51.3%	4 451	57.8%	31.8%	
Service charges - Water	-	-	2	-	-	-	-	-	2	-	(839)	-	(100.0%)	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(565)	-	(100.0%)	
Service charges - Waste Management	6 629	6 629	1 724	26.0%	1 688	25.5%	1 674	25.2%	5 086	76.7%	1 492	74.3%	12.2%	
Sale of Goods and Rendering of Services	2 697	2 697	557	20.7%	930	34.5%	301	11.2%	1 788	66.3%	512	51.4%	(41.3%)	
Agency services	3 685	3 685	729	19.8%	1 076	29.2%	552	15.0%	2 357	64.0%	123	64.7%	347.6%	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	4 104	9 104	1 336	32.6%	3 824	93.2%	3 752	41.2%	8 913	97.9%	(456)	26.3%	(922.5%)	
Interest earned from Current and Non Current Assets	7 099	7 099	1 588	22.4%	1 046	14.7%	1 238	17.4%	3 872	54.5%	1 327	94.6%	(6.7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	273	273	64	23.6%	31	11.4%	27	9.9%	123	45.0%	(37)	46.3%	(173.0%)	
Licences or permits	24 643	24 643	5 974	24.2%	4 552	18.5%	5 017	20.4%	15 543	63.1%	5 181	63.0%	(3.2%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	20 768	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 751	1 751	1	.1%	4	2%	70	4.0%	76	4.3%	1 140	340.1%	(93.8%)	
Non-Exchange Revenue														
Property rates	25 448	25 448	5 739	22.6%	5 906	23.2%	6 201	24.4%	17 846	70.1%	5 352	78.1%	15.9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	656	656	28	4.2%	8	1.1%	201	30.7%	236	36.1%	45	10.7%	343.8%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	410 348	403 269	173 254	42.2%	133 239	32.5%	102 589	25.4%	409 082	101.4%	99 897	96.5%	2.7%	
Interest Receivables	2 843	5 343	913	32.1%	2 325	81.8%	2 408	45.1%	5 646	105.7%	138	17.9%	1 647.4%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	1 375	1 375	-	-	-	-	7	.5%	7	.5%	-	-	(100.0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	497 385	518 686	131 461	26.4%	123 867	24.9%	131 951	25.4%	387 279	74.7%	109 889	77.0%	20.1%	
Employee related costs	161 289	160 883	38 633	24.0%	42 794	26.5%	38 442	23.9%	119 869	74.5%	35 986	74.4%	6.8%	
Remuneration of councillors	34 233	34 233	7 916	23.1%	8 135	23.8%	8 779	25.6%	24 829	72.5%	7 985	78.2%	9.9%	
Bulk purchases - electricity	25 175	25 175	7 118	28.3%	5 519	21.9%	5 504	21.9%	18 141	72.1%	4 245	69.4%	29.7%	
Inventory consumed	12 930	13 130	3 235	25.0%	2 632	20.4%	3 206	24.4%	9 072	69.1%	2 816	69.5%	13.8%	
Debt impairment	15 250	15 250	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	31 472	31 472	14 339	45.6%	-	-	23 688	75.3%	38 028	120.8%	12 217	142.6%	93.9%	
Interest/Dividends and Rent on Land	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	120 321	141 728	38 015	31.6%	36 622	30.4%	35 016	24.7%	109 653	77.4%	23 454	76.2%	49.3%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	2 039	2 039	-	-	-	-	-	-	-	-	-	-	-	
Operational Cost and Other Cost	93 477	93 577	22 205	23.8%	28 166	30.1%	17 316	18.5%	67 687	72.3%	23 186	79.2%	(25.3%)	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	29 140	29 028	67 140		36 139		(2 048)		101 232		7 872			
Transfers and subsidies - capital (monetary allocations)	77 126	99 114	21 356	27.7%	36 272	47.0%	12 932	13.0%	70 560	71.2%	13 201	76.2%	(2.0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	106 266	128 141	88 496		72 411		10 884		171 792		21 074			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	106 266	128 141	88 496		72 411		10 884		171 792		21 074			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	106 266	128 141	88 496		72 411		10 884		171 792		21 074			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	106 266	128 141	88 496		72 411		10 884		171 792		21 074			

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	105 896	140 027	25 592	24.2%	42 806	40.4%	19 860	14.2%	88 257	63.0%	19 355	62.3%	2.6%
National Government	77 126	99 114	18 780	24.4%	31 872	41.3%	11 246	11.3%	61 897	62.5%	11 659	66.2%	(3.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 126	99 114	18 780	24.4%	31 872	41.3%	11 246	11.3%	61 897	62.5%	11 659	66.2%	(3.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 770	40 914	6 811	23.7%	10 934	38.0%	8 614	21.1%	26 360	64.4%	7 695	53.4%	11.9%
Capital Expenditure Functional	105 896	140 027	25 592	24.2%	42 806	40.4%	19 851	14.2%	88 249	63.0%	19 355	62.3%	2.6%
Municipal governance and administration	4 210	4 197	196	4.7%	2 211	52.5%	730	17.4%	3 137	74.7%	600	55.8%	21.6%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 210	4 197	196	4.7%	2 211	52.5%	730	17.4%	3 137	74.7%	600	55.8%	21.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 380	10 380	-	-	74	.6%	7 470	72.0%	7 544	72.7%	232	4.9%	3 124.4%
Community and Social Services	300	300	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	12 080	10 080	-	-	74	.6%	7 470	74.1%	7 544	74.8%	232	4.9%	3 124.4%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	72 939	115 637	25 396	34.8%	34 671	47.5%	6 809	5.9%	66 876	57.8%	16 746	66.3%	(59.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	72 939	115 637	25 396	34.8%	34 671	47.5%	6 809	5.9%	66 876	57.8%	16 746	66.3%	(59.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 367	9 813	-	-	5 850	35.7%	4 842	49.3%	10 692	109.0%	1 777	47.0%	172.6%
Energy sources	2 500	1 500	-	-	-	-	-	-	-	-	420	7.7%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	13 867	8 313	-	-	5 850	42.2%	4 842	58.3%	10 692	128.6%	1 357	79.1%	257.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	612 011	661 708	268 777	43.9%	152 195	24.9%	196 412	29.7%	617 384	93.3%	134 642	24.2%	45.9%
Property rates	15 269	15 269	2 147	14.1%	2 486	16.3%	2 758	18.1%	7 391	48.4%	1 936	18.0%	42.5%

Service charges	35 455	35 455	8 696	24.5%	9 267	26.1%	9 365	26.4%	27 329	77.1%	3 080	10.8%	204.0%
Other revenue	59 768	92 056	13 744	23.0%	8 407	14.1%	8 931	9.7%	31 082	33.8%	5 426	35.9%	64.6%
Transfers and Subsidies - Operational	410 348	403 269	164 512	40.1%	131 303	32.0%	98 904	24.5%	394 719	97.9%	102 872	24.1%	(3.9%)
Transfers and Subsidies - Capital	77 126	99 114	77 441	100.4%	(970)	(1.3%)	74 427	75.1%	150 888	152.2%	20 170	21.0%	269.0%
Interest	14 045	16 545	2 237	15.9%	1 702	12.1%	2 026	12.2%	5 965	36.1%	1 157	91.1%	75.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(448 623)	(469 925)	(91 168)	20.3%	(87 713)	19.6%	(198 999)	42.3%	(377 879)	80.4%	(61 885)	55.7%	221.6%
Suppliers and employees	(447 423)	(468 725)	(91 168)	20.4%	(87 713)	19.6%	(198 999)	42.5%	(377 879)	80.6%	(61 885)	55.7%	221.6%
Finance charges	(1 200)	(1 200)	-	-	(46 713)	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	163 388	191 784	177 609	108.7%	64 482	39.5%	(2 586)	(1.3%)	239 505	124.9%	72 757	(64.7%)	(103.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(105 896)	(140 027)	(29 767)	28.1%	(46 742)	44.1%	(23 639)	16.9%	(100 147)	71.5%	(19 065)	67.6%	24.0%
Capital assets	(105 896)	(140 027)	(29 767)	28.1%	(46 742)	44.1%	(23 639)	16.9%	(100 147)	71.5%	(19 065)	67.6%	24.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(105 896)	(140 027)	(29 767)	28.1%	(46 742)	44.1%	(23 639)	16.9%	(100 147)	71.5%	(19 065)	67.6%	24.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	57 492	51 756	147 843	257.2%	17 740	30.9%	(26 225)	(50.7%)	139 357	269.3%	53 692	(897.5%)	(148.8%)
Cash/cash equivalents at the year begin:	12 454	12 552	12 526	100.6%	160 369	1 287.7%	178 109	1 419.0%	12 526	99.8%	(238 162)	101.9%	(174.8%)
Cash/cash equivalents at the year end:	69 946	64 309	160 369	229.3%	178 109	254.6%	151 884	236.2%	151 884	236.2%	(184 470)	(537.7%)	(182.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	783	1.6%	696	1.4%	556	1.1%	48 484	96.0%	50 519	11.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 730	7.1%	876	3.6%	226	9%	21 646	88.4%	24 478	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 774	3.5%	1 459	1.8%	1 568	2.0%	74 200	92.7%	80 002	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	608	1.2%	592	1.1%	581	1.1%	50 951	96.0%	52 732	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	645	.8%	605	.8%	569	.7%	76 540	97.7%	78 359	17.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 132	2.2%	3 103	2.2%	3 077	2.2%	132 636	93.4%	141 948	32.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	2	-	1	-	14 385	100.0%	14 390	3.3%	-	-	-	-
Total By Income Source	9 673	2.2%	7 334	1.7%	6 577	1.5%	418 844	94.7%	442 428	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	719	4.4%	485	3.0%	395	2.4%	14 700	90.2%	16 299	3.7%	-	-	-	-
Commercial	2 587	5.9%	1 532	3.5%	791	1.8%	39 044	88.8%	43 955	9.9%	-	-	-	-
Households	6 367	1.7%	5 317	1.4%	5 390	1.4%	365 100	95.5%	382 175	86.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 673	2.2%	7 334	1.7%	6 577	1.5%	418 844	94.7%	442 428	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 009	100.0%	-	-	-	-	-	-	2 009	53.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	50	100.0%	-	-	-	-	50	1.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 681	99.9%	-	-	-	-	1	.1%	1 682	45.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 690	98.6%	50	1.3%	-	-	1	-	3 741	100.0%

Contact Details

Municipal Manager	Mr Sewape Obed	015 309 9246
Chief Financial Officer	Ms Sesene Annah Ngaletsane	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 078 168	2 112 049	641 544	30.9%	558 899	26.9%	455 746	21.6%	1 656 188	78.4%	516 537	80.7%	(11.8%)
Exchange Revenue													
Service charges - Electricity	1 080 674	1 105 674	290 308	26.9%	237 664	22.0%	208 926	18.9%	736 898	66.6%	262 774	77.2%	(20.5%)
Service charges - Water	-	-	10 986	-	5 784	-	1 358	-	18 218	-	4 572	37.3%	(70.3%)
Service charges - Waste Water Management	-	-	2 287	-	1 483	-	615	-	4 386	-	1 148	51.7%	(46.4%)
Service charges - Waste Management	46 980	46 980	8 098	17.2%	8 141	17.3%	8 095	17.2%	24 333	51.8%	10 927	75.4%	(25.9%)
Sale of Goods and Rendering of Services	1 314	1 314	87	6.6%	65	5.0%	224	17.1%	376	28.6%	153	67.8%	46.4%
Agency services	16 664	16 664	0	-	5 799	34.8%	-	-	5 799	34.8%	740	-	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 114	67 114	23 956	41.9%	22 411	39.2%	22 641	33.7%	69 008	102.8%	16 897	76.8%	34.0%
Interest earned from Current and Non Current Assets	31 907	31 907	6 800	21.3%	8 264	25.9%	8 290	26.0%	23 353	73.2%	7 058	72.3%	17.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	2 061	530	28.5%	543	29.2%	542	26.3%	1 615	78.4%	440	66.4%	23.3%
Licences or permits	506	506	44	8.8%	41	8.2%	171	33.7%	256	50.6%	149	49.7%	14.4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 533	37 533	6 648	30.9%	9 866	45.8%	3 522	9.4%	20 035	53.4%	9 891	185.2%	(64.4%)
Non-Exchange Revenue													
Property rates	202 824	208 909	50 041	24.7%	50 850	25.1%	50 875	24.4%	151 766	72.6%	49 931	70.2%	1.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	88	53.9%	(100.0%)
Fines, penalties and forfeits	1 490	1 490	140	9.4%	107	7.2%	184	12.4%	431	28.9%	216	16.5%	(14.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	579 413	579 684	232 379	40.1%	198 056	34.2%	140 257	24.2%	570 692	98.4%	141 625	95.8%	(1.0%)
Interest Receivables	35 890	12 214	9 239	25.7%	9 736	27.1%	10 045	82.2%	29 020	237.6%	9 744	108.8%	3.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	184	-	(100.0%)
Other Gains	-	(0)	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 992 330	2 043 666	385 611	19.4%	537 388	27.0%	397 708	19.5%	1 320 706	64.6%	395 916	64.9%	.5%
Employee related costs	493 531	490 653	125 610	25.5%	117 605	23.8%	116 595	23.8%	359 810	73.3%	109 753	67.5%	6.2%
Remuneration of councillors	31 414	31 414	7 484	23.8%	7 428	23.6%	8 780	28.0%	23 693	75.4%	7 444	75.5%	18.0%
Bulk purchases - electricity	763 383	763 383	166 693	21.8%	167 953	22.0%	148 709	19.5%	483 355	63.3%	127 598	74.0%	16.5%
Inventory consumed	108 108	136 059	11 774	10.9%	23 772	22.0%	29 456	21.6%	65 002	47.8%	26 545	54.6%	11.0%
Debt impairment	95 277	105 277	-	-	59 582	62.5%	-	-	59 582	56.6%	-	-	-
Depreciation, Amortisation and Impairment	125 252	125 252	-	-	62 756	50.1%	31 359	25.0%	94 115	75.1%	19 454	67.8%	61.2%
Interest/Dividends and Rent on Land	12 354	12 355	-	-	4 770	38.6%	1 283	10.4%	6 052	49.0%	7 452	46.4%	(82.8%)
Contracted services	117 411	136 878	30 934	26.3%	32 201	27.4%	30 108	22.0%	93 243	68.1%	31 634	77.2%	(4.8%)
Transfers and subsidies	39 774	33 900	4 346	10.9%	9 144	23.0%	1 975	5.8%	15 465	45.6%	8 720	57.5%	(77.4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	25 933	-	(100.0%)
Operational Cost and Other Cost	205 825	208 494	38 770	18.8%	52 177	25.4%	29 442	14.1%	120 389	57.7%	31 383	45.6%	(6.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	0	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	85 838	68 384	255 933		21 511		58 038		335 482		120 620		
Transfers and subsidies - capital (monetary allocations)	116 193	143 234	17 710	15.2%	52 022	44.8%	12 030	8.4%	81 762	57.1%	10 414	56.5%	15.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	202 030	211 618	273 643		73 533		70 068		417 244		131 034		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	202 030	211 618	273 643		73 533		70 068		417 244		131 034		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	202 030	211 618	273 643		73 533		70 068		417 244		131 034		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	202 030	211 618	273 643		73 533		70 068		417 244		131 034		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	272 643	364 153	27 487	10.1%	57 553	21.1%	29 094	8.0%	114 134	31.3%	22 003	38.9%	32.2%
National Government	116 193	143 234	17 637	15.2%	48 716	41.9%	11 408	8.0%	77 762	54.3%	12 211	53.8%	(6.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 193	143 234	17 637	15.2%	48 716	41.9%	11 408	8.0%	77 762	54.3%	12 211	53.8%	(6.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	156 450	220 919	9 851	6.3%	8 836	5.6%	17 686	8.0%	36 373	16.5%	9 792	24.0%	80.6%
Capital Expenditure Functional	272 643	364 153	27 487	10.1%	57 553	21.1%	29 094	8.0%	114 134	31.3%	22 003	38.9%	32.2%
Municipal governance and administration	10 000	16 931	674	6.7%	2 735	27.4%	800	4.7%	4 209	24.9%	1 702	39.0%	(53.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 000	16 931	674	6.7%	2 735	27.4%	800	4.7%	4 209	24.9%	1 702	39.0%	(53.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 250	17 651	1 304	11.6%	-	-	259	1.5%	1 563	8.9%	181	9.4%	42.8%
Community and Social Services	3 400	8 226	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 850	5 426	1 304	33.9%	-	-	259	4.8%	1 563	28.8%	181	90.6%	42.8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	181 393	244 733	21 793	12.0%	52 433	28.9%	22 965	9.4%	97 191	39.7%	14 377	46.0%	59.7%
Planning and Development	6 000	6 000	224	3.7%	1 182	19.7%	186	3.1%	1 593	26.5%	176	14.4%	5.8%
Road Transport	175 393	238 733	21 569	12.3%	51 251	29.2%	22 779	9.5%	95 598	40.0%	14 201	46.9%	60.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	70 000	84 838	3 717	5.3%	2 384	3.4%	5 070	6.0%	11 171	13.2%	5 743	24.0%	(11.7%)
Energy sources	70 000	84 838	3 717	5.3%	2 384	3.4%	5 070	6.0%	11 171	13.2%	5 743	23.4%	(11.7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	69.8%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities	2 386 100	2 475 490	2 723 209	114.1%	2 713 715	113.7%	(3 471 405)	(140.2%)	1 965 519	79.4%	1 328 180	245.1%	(361.4%)
Receipts													
Property rates	164 072	164 072	37 266	22.7%	41 779	25.5%	6 170	3.8%	85 215	51.9%	32 237	18.1%	(80.9%)

Service charges	1 036 760	1 102 601	1 031 872	99.5%	1 093 769	105.5%	(1 415 546)	(128.4%)	710 096	64.4%	74 269	7.0%	(2 006.0%)
Other revenue	364 753	364 753	233 447	64.0%	14 304	3.9%	148 185	40.6%	395 936	108.5%	15 477	72.2%	857.5%
Transfers and Subsidies - Operational	579 413	579 413	1 339 236	231.1%	1 561 647	269.5%	(2 196 738)	(379.1%)	704 145	121.5%	1 116 315	804.4%	(296.8%)
Transfers and Subsidies - Capital	116 193	116 193	75 832	65.3%	-	-	(18 000)	(15.5%)	57 832	49.8%	52 209	56.7%	(134.5%)
Interest	124 910	148 458	5 556	4.4%	2 216	1.8%	4 523	3.0%	12 296	8.3%	37 674	601.4%	(88.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 012 354)	(2 106 950)	(493 159)	24.5%	(524 324)	26.1%	(409 679)	19.4%	(1 427 161)	67.7%	(332 600)	63.2%	23.2%
Suppliers and employees	(1 980 702)	(2 075 298)	(493 159)	24.9%	(524 324)	26.5%	(409 679)	19.7%	(1 427 161)	68.8%	(332 600)	64.5%	23.2%
Finance charges	(12 354)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(19 298)	(19 298)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	373 746	368 539	2 230 050	596.7%	2 189 392	585.8%	(3 881 084)	(1 053.1%)	538 358	146.1%	995 580	931.6%	(489.8%)
Cash Flow from Investing Activities													
Receipts	-	-	(233)	-	28 916	-	(29 697)	-	(1 013)	-	(357)	-	8 219.4%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(233)	-	28 916	-	(29 697)	-	(1 013)	-	(357)	-	8 219.4%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(313 539)	(313 539)	(33 525)	10.7%	(68 079)	21.7%	(28 925)	9.2%	(130 529)	41.6%	(7 469)	31.4%	287.3%
Capital assets	(313 539)	(313 539)	(33 525)	10.7%	(68 079)	21.7%	(28 925)	9.2%	(130 529)	41.6%	(7 469)	31.4%	287.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(313 539)	(313 539)	(33 758)	10.8%	(39 163)	12.5%	(58 622)	18.7%	(131 542)	42.0%	(7 825)	31.6%	649.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(26 406)	(85 406)	-	-	(38 942)	147.5%	(3 837)	4.5%	(42 779)	50.1%	(11 538)	43.7%	(66.7%)
Repayment of borrowing	(26 406)	(85 406)	-	-	(38 942)	147.5%	(3 837)	4.5%	(42 779)	50.1%	(11 538)	43.7%	(66.7%)
Net Cash from/(used) Financing Activities	(26 406)	(85 406)	-	-	(38 942)	147.5%	(3 837)	4.5%	(42 779)	50.1%	(11 538)	43.7%	(66.7%)
Net Increase/(Decrease) in cash held	33 801	(30 405)	2 196 292	6 497.7%	2 111 286	6 246.2%	(3 943 542)	12 970.0%	364 037	(1 197.3%)	976 216	2 445.6%	(504.0%)
Cash/cash equivalents at the year begin:	241 307	235 049	-	-	2 196 292	910.2%	4 307 578	1 832.6%	-	-	3 609 418	-	19.3%
Cash/cash equivalents at the year end:	275 109	204 644	2 196 292	798.3%	4 307 578	1 565.8%	665 102	325.0%	665 102	325.0%	4 585 635	1 257.0%	(85.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 286	4.8%	3 399	1.6%	3 222	1.5%	197 689	92.1%	214 595	13.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	110 665	18.2%	17 405	2.9%	19 245	3.2%	460 907	75.8%	608 241	37.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 075	6.2%	10 629	2.1%	10 146	2.0%	460 592	89.7%	513 442	31.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 606	4.3%	653	1.6%	623	1.5%	39 002	92.7%	42 084	2.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 441	4.6%	3 288	1.6%	3 122	1.5%	189 463	92.3%	205 315	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	354	4.7%	137	1.8%	150	2.0%	6 970	91.6%	7 612	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 169	3.0%	472	1.2%	430	1.1%	37 261	94.7%	39 333	2.4%	-	-	-	-
Total By Income Source	165 815	10.2%	35 983	2.2%	36 939	2.3%	1 391 884	85.4%	1 630 622	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 697	8.7%	3 365	2.7%	3 240	2.6%	105 410	85.9%	122 711	7.5%	-	-	-	-
Commercial	79 860	17.1%	12 530	2.7%	14 217	3.0%	360 602	77.2%	467 209	28.7%	-	-	-	-
Households	75 231	7.2%	20 080	1.9%	19 472	1.9%	925 796	89.0%	1 040 579	63.8%	-	-	-	-
Other	27	21.9%	8	6.9%	11	8.8%	77	62.5%	123	-	-	-	-	-
Total By Customer Group	165 815	10.2%	35 983	2.2%	36 939	2.3%	1 391 884	85.4%	1 630 622	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	30	100.0%	-	-	-	-	-	-	30	3%
Trade Creditors	10 878	96.9%	334	3.0%	-	-	19	.2%	11 230	98.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	103	100.0%	-	-	-	-	-	-	103	9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 010	96.9%	334	2.9%	-	-	19	.2%	11 363	100.0%

Contact Details

Municipal Manager	Mr Mhangwana Donald	015 307 8087
Chief Financial Officer	Mr Choene Maeta	015 307 8072

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	750 286	742 768	203 467	27.1%	187 676	25.0%	173 498	23.4%	564 641	76.0%	159 811	73.2%	8.6%
Exchange Revenue													
Service charges - Electricity	193 957	180 827	29 589	15.3%	36 774	19.0%	34 295	19.0%	100 659	55.7%	30 272	51.8%	13.3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	19 894	21 194	5 349	26.9%	5 283	26.6%	5 443	25.7%	16 076	75.9%	5 338	72.9%	2.0%
Sale of Goods and Rendering of Services	902	1 076	243	27.0%	203	22.5%	219	20.3%	664	61.8%	227	106.9%	(3.6%)
Agency services	11 932	11 932	286	2.4%	202	1.7%	204	1.7%	693	5.8%	1 219	17.9%	(83.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 768	16 768	2 812	16.8%	2 904	17.3%	3 176	18.9%	8 892	53.0%	2 872	44.3%	10.6%
Interest earned from Current and Non Current Assets	5 351	4 351	1 027	19.2%	524	9.8%	712	16.4%	2 263	52.0%	808	60.9%	(11.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	349	1 654	600	171.8%	219	62.6%	239	14.5%	1 058	64.0%	103	98.9%	132.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	5 091	5 091	2 635	51.8%	-	-	-	-	2 635	51.8%	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 432	1 732	306	4.1%	44	.6%	8 349	482.1%	8 698	502.3%	71	2.1%	11 595.3%
Non-Exchange Revenue													
Property rates	214 177	214 177	52 956	24.7%	52 036	24.3%	51 277	23.9%	156 269	73.0%	52 251	80.4%	(1.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 306	1 056	65	4.9%	53	4.1%	36	3.4%	154	14.6%	4	.3%	715.8%
Licences or permits	5 851	15 401	6 101	104.3%	3 760	64.3%	4 432	28.8%	14 293	92.8%	1 113	17.5%	298.3%
Transfer and subsidies - Operational	224 034	224 267	91 662	40.9%	76 024	33.9%	55 296	24.7%	222 983	99.4%	55 587	99.2%	(.5%)
Interest Receivables	43 242	43 242	9 836	22.7%	9 650	22.3%	9 819	22.7%	29 305	67.8%	9 947	60.8%	(1.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	795 146	787 205	144 510	18.2%	140 899	17.7%	137 822	17.5%	423 231	53.8%	142 415	53.9%	(3.2%)
Employee related costs	223 845	219 169	47 208	21.1%	47 012	21.0%	47 917	21.9%	142 137	64.9%	45 541	62.7%	5.2%
Remuneration of councillors	19 196	19 196	4 194	21.8%	5 608	29.2%	4 206	21.9%	14 008	73.0%	4 206	76.6%	-
Bulk purchases - electricity	150 812	150 812	42 878	28.4%	23 713	15.7%	33 097	21.9%	99 687	66.1%	32 970	70.1%	.4%
Inventory consumed	26 313	33 435	6 519	24.8%	6 590	25.0%	5 656	16.9%	18 764	56.1%	4 866	66.3%	16.2%
Debt impairment	110 142	110 142	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	87 220	87 220	20 753	23.8%	20 664	23.7%	20 244	23.2%	61 661	70.7%	20 171	73.2%	.4%
Interest,Dividends and Rent on Land	20 722	5 000	-	-	-	-	-	-	-	-	-	-	-
Contracted services	68 642	61 884	7 562	11.0%	13 375	19.5%	9 595	15.5%	30 532	49.3%	14 156	47.4%	(32.2%)
Transfers and subsidies	522	522	-	-	-	-	73	14.0%	73	14.0%	104	21.0%	(29.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	87 732	99 825	15 397	17.6%	23 937	27.3%	17 035	17.1%	56 369	56.5%	20 401	59.7%	(16.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(44 860)	(44 438)	58 957		46 777		35 676		141 410		17 395		
Transfers and subsidies - capital (monetary allocations)	37 083	62 083	4 922	13.3%	12 973	35.0%	8 868	14.3%	26 763	43.1%	8 075	54.4%	9.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 777)	17 646	63 879		59 750		44 544		168 173		25 470		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(7 777)	17 646	63 879		59 750		44 544		168 173		25 470		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 777)	17 646	63 879		59 750		44 544		168 173		25 470		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 777)	17 646	63 879		59 750		44 544		168 173		25 470		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	59 319	71 471	10 172	17.1%	16 506	27.8%	7 777	10.9%	34 455	48.2%	2 190	42.8%	255.2%
National Government	32 246	54 141	4 326	13.4%	11 281	35.0%	7 577	14.0%	23 183	42.8%	1 137	42.3%	566.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 246	54 141	4 326	13.4%	11 281	35.0%	7 577	14.0%	23 183	42.8%	1 137	42.3%	566.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 073	17 330	5 847	21.6%	5 226	19.3%	200	1.2%	11 273	65.0%	1 053	43.9%	(81.0%)
Capital Expenditure Functional	59 319	71 471	10 172	17.1%	16 506	27.8%	7 777	10.9%	34 455	48.2%	2 190	42.8%	255.2%
Municipal governance and administration	1 478	1 478	4	.3%	-	-	200	13.5%	204	13.8%	596	114.7%	(66.4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 478	1 478	4	.3%	-	-	200	13.5%	204	13.8%	596	114.7%	(66.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 043	3 341	-	-	3 341	36.9%	-	-	3 341	100.0%	458	6.7%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	258	64.4%	(100.0%)
Sport And Recreation	9 043	3 341	-	-	3 341	36.9%	-	-	3 341	100.0%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	200	25.0%	(100.0%)
Economic and Environmental Services	43 404	55 347	10 169	23.4%	10 107	23.3%	2 809	5.1%	23 084	41.7%	2 867	64.0%	(2.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	43 404	55 347	10 169	23.4%	10 107	23.3%	2 809	5.1%	23 084	41.7%	2 867	64.0%	(2.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 393	11 304	-	-	3 059	56.7%	4 768	42.2%	7 826	69.2%	(1 731)	-	(375.5%)
Energy sources	1 915	7 826	-	-	3 059	159.7%	4 768	60.9%	7 826	100.0%	(1 731)	-	(375.5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 478	3 478	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	656 762	661 874	179 963	27.4%	129 194	19.7%	167 949	25.4%	477 106	72.1%	131 687	66.6%	27.5%
Property rates	185 080	192 161	19 427	10.5%	19 641	10.6%	19 774	10.3%	58 841	30.6%	33 979	43.9%	(41.8%)

Service charges	172 351	150 343	19 795	11.5%	18 866	10.9%	21 909	14.6%	60 570	40.3%	20 822	35.1%	5.2%
Other revenue	32 863	28 669	32 354	98.5%	17 440	53.1%	36 471	127.2%	86 264	300.9%	11 209	131.5%	225.4%
Transfers and Subsidies - Operational	224 034	224 267	94 048	42.0%	73 247	32.7%	54 945	24.5%	222 240	99.1%	54 677	98.8%	5%
Transfers and Subsidies - Capital	37 083	62 083	14 339	38.7%	-	-	32 484	52.3%	46 823	75.4%	11 000	93.9%	195.3%
Interest	5 351	4 351	-	-	-	-	2 367	54.4%	2 367	54.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(597 331)	(585 618)	(146 766)	24.6%	(178 364)	29.9%	(137 558)	23.5%	(462 688)	79.0%	(145 805)	69.5%	(5.7%)
Suppliers and employees	(594 434)	(585 097)	(146 766)	24.7%	(178 364)	30.0%	(137 558)	23.5%	(462 688)	79.1%	(145 805)	69.9%	(5.7%)
Finance charges	(2 376)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(522)	(522)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 431	76 256	33 197	55.9%	(49 169)	(82.7%)	30 390	39.9%	14 418	18.9%	(14 118)	(164.5%)	(315.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	(4 004)	-	987	-	(3 018)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	(4 004)	-	987	-	(3 018)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 217)	(82 191)	(10 140)	14.9%	(16 113)	23.6%	(8 333)	10.1%	(34 586)	42.1%	(8 316)	31.0%	.2%
Capital assets	(68 217)	(82 191)	(10 140)	14.9%	(16 113)	23.6%	(8 333)	10.1%	(34 586)	42.1%	(8 316)	31.0%	.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(68 217)	(82 191)	(10 140)	14.9%	(20 117)	29.5%	(7 346)	8.9%	(37 603)	45.8%	(8 316)	31.0%	(11.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 400)	(12 600)	(3 400)	16.7%	(700)	3.4%	-	-	(4 100)	32.5%	(5 100)	75.0%	(100.0%)
Repayment of borrowing	(20 400)	(12 600)	(3 400)	16.7%	(700)	3.4%	-	-	(4 100)	32.5%	(5 100)	75.0%	(100.0%)
Net Cash from/(used) Financing Activities	(20 400)	(12 600)	(3 400)	16.7%	(700)	3.4%	-	-	(4 100)	32.5%	(5 100)	75.0%	(100.0%)
Net Increase/(Decrease) in cash held	(29 186)	(18 535)	19 656	(67.3%)	(69 986)	239.8%	23 044	(124.3%)	(27 285)	147.2%	(27 534)	63.4%	(183.7%)
Cash/cash equivalents at the year begin:	54 438	34 951	10 015	18.4%	29 671	54.5%	(40 315)	(115.3%)	10 015	28.7%	(21 204)	-	90.1%
Cash/cash equivalents at the year end:	25 252	16 416	29 671	117.5%	(40 315)	(159.7%)	6 558	39.9%	6 558	39.9%	(48 738)	217.4%	(113.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 681	7%	11 649	1.0%	5 220	5%	1 091 245	97.8%	1 115 795	37.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 823	14.3%	8 430	10.2%	3 717	4.5%	58 599	71.0%	82 569	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 646	1.5%	12 607	2.0%	5 786	9%	602 225	95.6%	630 265	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 290	1.1%	3 541	1.9%	1 609	8%	194 858	96.3%	202 297	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 032	1.1%	3 305	1.8%	1 537	8%	176 332	96.2%	183 207	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	8.4%	12	9.4%	5	4.1%	103	78.0%	132	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 963	1.6%	23 468	3.1%	11 591	1.5%	705 725	93.8%	752 747	25.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 155	3.9%	1 149	3.9%	3 306	11.1%	24 208	81.2%	29 818	1.0%	-	-	-	-
Total By Income Source	46 602	1.6%	64 162	2.1%	32 771	1.1%	2 853 294	95.2%	2 996 829	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 293	3.2%	4 115	4.0%	2 969	2.9%	93 301	90.0%	103 679	3.5%	-	-	-	-
Commercial	8 415	1.9%	11 769	2.6%	6 606	1.5%	423 601	94.1%	450 391	15.0%	-	-	-	-
Households	30 690	1.3%	43 342	1.9%	19 945	9%	2 203 225	95.9%	2 297 202	76.7%	-	-	-	-
Other	4 204	2.9%	4 935	3.4%	3 252	2.2%	133 168	91.5%	145 558	4.9%	-	-	-	-
Total By Customer Group	46 602	1.6%	64 162	2.1%	32 771	1.1%	2 853 294	95.2%	2 996 829	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 067	100.1%	-	-	-	-	(8)	(.1%)	13 060	93.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	856	100.0%	-	-	-	-	-	-	856	6.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 923	100.1%	-	-	-	-	(8)	(.1%)	13 916	100.0%

Contact Details

Municipal Manager	Mrs Sebote Thailita Mokobi	
Chief Financial Officer	Ms Lethabo Nkoane	015 780 6303

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	462 633	488 374	145 585	31.5%	125 672	27.2%	106 448	21.8%	377 705	77.3%	168 025	83.7%	(36.6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	1 196	-	40	-	(843)	-	393	-	1 754	-	(148.0%)
Service charges - Waste Water Management	-	-	171	-	(57)	-	(57)	-	57	-	155	-	(136.7%)
Service charges - Waste Management	6 300	6 300	1 582	25.1%	1 572	24.9%	1 488	23.6%	4 642	73.7%	1 405	73.8%	5.9%
Sale of Goods and Rendering of Services	3 477	4 888	1 340	38.5%	1 002	28.8%	702	14.4%	3 044	62.3%	1 494	89.4%	(53.0%)
Agency services	3 132	3 500	785	25.1%	720	23.0%	864	24.7%	2 369	67.7%	-	-	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 495	716	(573)	(38.3%)	(402)	(26.9%)	(1 593)	(222.4%)	(2 567)	(358.5%)	(9)	(6.6%)	17 703.3%
Interest earned from Current and Non Current Assets	12 854	9 600	2 660	20.7%	1 385	10.8%	2 756	28.7%	6 801	70.8%	2 736	77.3%	.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	438	425	23	5.2%	29	6.6%	25	5.9%	77	18.1%	50	11.8%	(49.8%)
Licences or permits	3 132	3 743	(11)	(.4%)	11	.4%	-	-	-	-	583	69.6%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	422	40	8 711	2 063.4%	(4 391)	(1 040.1%)	45	112.9%	4 365	10 913.4%	102	58.0%	(55.7%)
Non-Exchange Revenue													
Property rates	222 681	222 681	49 426	22.2%	54 265	24.4%	51 727	23.2%	155 419	69.8%	46 716	72.3%	10.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 045	491	-	-	110	10.5%	165	33.7%	275	56.0%	96	26.4%	72.3%
Licences or permits	3 816	150	633	16.6%	1 199	31.4%	814	542.9%	2 647	1 764.5%	606	66.5%	34.3%
Transfer and subsidies - Operational	184 005	213 724	73 846	40.1%	64 176	34.9%	44 157	20.7%	182 179	85.2%	106 854	97.0%	(58.7%)
Interest Receivables	19 836	22 116	5 795	29.2%	6 013	30.3%	6 196	28.0%	18 004	81.4%	5 482	82.8%	13.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	387 552	501 011	69 190	17.9%	118 435	30.6%	139 513	27.8%	327 138	65.3%	70 082	64.3%	99.1%
Employee related costs	124 320	117 637	28 194	22.7%	27 827	22.4%	28 302	24.1%	84 323	71.7%	25 975	71.0%	9.0%
Remuneration of councillors	13 377	13 377	3 867	28.9%	2 501	18.7%	4 425	33.1%	10 793	80.7%	3 676	86.0%	20.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	175	72.2%	(100.0%)
Inventory consumed	10 000	9 750	3 083	30.8%	1 594	15.9%	6 331	64.9%	11 008	112.9%	2 108	85.2%	200.3%
Debt impairment	35 970	55 000	-	-	29 453	81.9%	-	-	29 453	53.6%	1 359	23.8%	(100.0%)
Depreciation, Amortisation and Impairment	37 000	34 500	-	-	15 371	41.5%	-	-	15 371	44.6%	2 774	53.9%	(100.0%)
Interest,Dividends and Rent on Land	2 100	2 700	327	15.6%	327	15.6%	-	-	327	12.1%	-	-	-
Contracted services	85 265	185 571	22 039	25.8%	24 882	29.2%	88 072	47.5%	134 993	72.7%	21 284	68.0%	313.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	5 000	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	79 004	76 776	12 007	15.2%	16 480	20.9%	12 383	16.1%	40 870	53.2%	12 731	73.4%	(2.7%)
Disposal of Fixed and Intangible Assets	500	500	-	-	-	-	-	-	-	-	-	-	-
Other Losses	15	200	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	75 080	(12 636)	76 395		7 237		(33 065)		50 567		97 943		
Transfers and subsidies - capital (monetary allocations)	30 817	85 395	10 823	35.1%	20 237	65.7%	7 258	8.5%	38 318	44.9%	13 606	59.6%	(46.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	105 897	72 758	87 218		27 475		(25 807)		88 885		111 549		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	105 897	72 758	87 218		27 475		(25 807)		88 885		111 549		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	105 897	72 758	87 218		27 475		(25 807)		88 885		111 549		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	105 897	72 758	87 218		27 475		(25 807)		88 885		111 549		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	194 006	174 229	85 094	43.9%	61 600	31.8%	(30 903)	(17.7%)	115 791	66.5%	18 516	59.7%	(266.9%)
National Government	26 797	74 256	9 417	35.1%	20 370	76.0%	4 584	6.2%	34 371	46.3%	(2 162)	57.1%	(312.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 797	74 256	9 417	35.1%	20 370	76.0%	4 584	6.2%	34 371	46.3%	(2 162)	57.1%	(312.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	167 208	99 972	75 677	45.3%	41 231	24.7%	(35 487)	(35.5%)	81 421	81.4%	20 678	61.0%	(271.6%)
Capital Expenditure Functional	194 006	174 229	85 094	43.9%	61 600	31.8%	(30 903)	(17.7%)	115 791	66.5%	18 516	59.7%	(266.9%)
Municipal governance and administration	7 100	5 410	1 773	25.0%	2 109	29.7%	(1 957)	(36.2%)	1 925	35.6%	1 705	20.8%	(214.8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 100	5 410	1 773	25.0%	2 109	29.7%	(1 957)	(36.2%)	1 925	35.6%	1 705	20.8%	(214.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	34 149	34 988	10 375	30.4%	7 902	23.1%	11 393	32.6%	29 671	84.8%	3 592	40.2%	217.1%
Community and Social Services	34 149	34 988	10 375	30.4%	7 902	23.1%	11 393	32.6%	29 671	84.8%	3 592	40.2%	217.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	152 757	133 831	72 946	47.8%	51 588	33.8%	(40 339)	(30.1%)	84 195	62.9%	17 088	66.0%	(336.1%)
Planning and Development	1 317	489	-	-	389	29.5%	-	-	389	79.5%	312	29.7%	(100.0%)
Road Transport	151 439	133 342	72 946	48.2%	51 200	33.8%	(40 339)	(30.3%)	83 806	62.9%	16 776	66.3%	(340.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	(3 869)	-	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	(3 869)	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	408 930	491 873	182 266	44.6%	149 224	36.5%	167 282	34.0%	498 771	101.4%	180 257	88.5%	(7.2%)
Property rates	164 103	167 674	43 826	26.7%	45 765	27.9%	46 884	28.0%	136 475	81.4%	40 245	71.3%	16.5%

Service charges	4 635	4 635	1 740	37.5%	1 851	39.9%	1 777	38.3%	5 369	115.8%	1 822	40.8%	(2.5%)
Other revenue	14 417	12 746	40 083	278.0%	23 241	161.2%	17 753	139.3%	81 077	636.1%	22 713	513.7%	(21.8%)
Transfers and Subsidies - Operational	180 483	210 202	74 620	41.3%	58 555	32.4%	43 854	20.9%	177 030	84.2%	101 912	95.7%	(57.0%)
Transfers and Subsidies - Capital	32 439	87 017	21 994	67.8%	19 808	61.1%	57 008	65.5%	98 810	113.6%	13 048	50.7%	336.9%
Interest	12 854	9 600	2	-	3	-	5	.1%	10	.1%	517	4.2%	(99.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(301 202)	(371 208)	(87 166)	28.9%	(80 993)	26.9%	(77 327)	20.8%	(245 486)	66.1%	(69 962)	74.1%	10.5%
Suppliers and employees	(301 202)	(371 208)	(87 166)	28.9%	(80 993)	26.9%	(77 327)	20.8%	(245 486)	66.1%	(69 962)	74.1%	10.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	107 728	120 665	95 100	88.3%	68 231	63.3%	89 955	74.5%	253 285	209.9%	110 295	113.0%	(18.4%)
Cash Flow from Investing Activities													
Receipts	(500)	(500)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	(500)	(500)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(194 006)	(174 229)	(96 999)	50.0%	(68 862)	35.5%	(32 255)	18.5%	(198 117)	113.7%	(24 520)	73.5%	31.5%
Capital assets	(194 006)	(174 229)	(96 999)	50.0%	(68 862)	35.5%	(32 255)	18.5%	(198 117)	113.7%	(24 520)	73.5%	31.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(194 506)	(174 729)	(96 999)	49.9%	(68 862)	35.4%	(32 255)	18.5%	(198 117)	113.4%	(24 520)	73.2%	31.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(86 777)	(54 064)	(1 899)	2.2%	(632)	.7%	57 699	(106.7%)	55 168	(102.0%)	85 775	(82.8%)	(32.7%)
Cash/cash equivalents at the year begin:	164 812	164 812	169 003	102.5%	167 103	101.4%	166 472	101.0%	169 003	102.5%	121 166	157.7%	37.4%
Cash/cash equivalents at the year end:	78 034	110 748	167 103	214.1%	166 472	213.3%	224 171	202.4%	224 171	202.4%	206 941	162.7%	8.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	419	10.0%	140	3.3%	73	1.7%	3 577	85.0%	4 208	1.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 403	6.7%	10 008	3.9%	8 633	3.3%	222 143	86.0%	258 186	74.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	79	8.9%	34	3.8%	28	3.1%	751	84.2%	892	3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	566	11.1%	357	7.0%	300	5.9%	3 874	76.0%	5 096	1.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 149	2.9%	2 107	2.8%	2 059	2.7%	68 719	91.6%	75 034	21.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	1.1%	4	.2%	1	-	1 619	98.7%	1 641	5%	-	-	-	-
Total By Income Source	20 633	6.0%	12 648	3.7%	11 093	3.2%	300 683	87.1%	345 057	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 254	4.8%	2 213	4.7%	2 047	4.3%	40 866	86.3%	47 379	13.7%	-	-	-	-
Commercial	8 861	4.8%	5 609	3.0%	5 144	2.8%	166 871	89.5%	186 465	54.0%	-	-	-	-
Households	9 518	8.6%	4 827	4.3%	3 902	3.5%	92 946	83.6%	111 193	32.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 633	6.0%	12 648	3.7%	11 093	3.2%	300 683	87.1%	345 057	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	0	100.0%	0	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	0	100.0%	0	100.0%

Contact Details

Municipal Manager	Mr Muruo Morwamofa Lesly	015 590 1650
Chief Financial Officer	Mr Sebelebele Tlou Herman	015 590 1650

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part 5: Cash Receipts and Payments													
	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	2 458 931	2 433 931	752 877	30.6%	761 141	31.0%	410 873	16.9%	1 924 891	79.1%	464 329	76.5%	(11.5%)

Service charges	68 818	68 818	928	1.3%	4 218	6.1%	-	-	5 147	7.5%	514	6.2%	(100.0%)
Other revenue	201 145	201 145	453	.2%	3 757	1.9%	405	.2%	4 616	2.3%	2 202	2.0%	(81.6%)
Transfers and Subsidies - Operational	1 438 267	1 438 267	599 722	41.7%	479 385	33.3%	359 208	25.0%	1 438 315	100.0%	304 197	92.6%	18.1%
Transfers and Subsidies - Capital	717 509	682 509	143 489	20.0%	269 542	37.6%	44 984	6.6%	458 015	67.1%	150 148	109.1%	(70.0%)
Interest	33 192	43 192	8 284	25.0%	4 239	12.8%	6 275	14.5%	18 799	43.5%	7 268	127.5%	(13.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 483 581)	(1 635 326)	(277 428)	18.7%	(286 275)	19.3%	(246 780)	15.1%	(810 484)	49.6%	(229 681)	50.5%	7.4%
Suppliers and employees	(1 482 306)	(1 619 370)	(277 428)	18.7%	(286 275)	19.3%	(246 780)	15.2%	(810 484)	50.0%	(229 681)	51.5%	7.4%
Finance charges	(1 276)	(15 956)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	975 350	798 605	475 449	48.7%	474 866	48.7%	164 093	20.5%	1 114 408	139.5%	234 648	123.2%	(30.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(644 467)	(628 327)	(118 146)	18.3%	(257 013)	39.9%	(65 365)	10.4%	(440 523)	70.1%	(85 318)	103.9%	(23.4%)
Capital assets	(644 467)	(628 327)	(118 146)	18.3%	(257 013)	39.9%	(65 365)	10.4%	(440 523)	70.1%	(85 318)	103.9%	(23.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(644 467)	(628 327)	(118 146)	18.3%	(257 013)	39.9%	(65 365)	10.4%	(440 523)	70.1%	(85 318)	103.9%	(23.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	330 883	170 278	357 303	108.0%	217 853	65.8%	98 728	58.0%	673 884	395.8%	149 330	149.4%	(33.9%)
Cash/cash equivalents at the year begin:	(142 121)	168 068	163 823	(115.3%)	525 612	(369.8%)	743 465	442.4%	163 823	97.5%	571 458	983.1%	30.1%
Cash/cash equivalents at the year end:	188 762	338 346	525 612	278.5%	743 465	393.9%	842 193	248.9%	842 193	248.9%	720 788	190.0%	16.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 675	3.6%	7 430	4.0%	5 114	2.8%	166 335	89.6%	185 554	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 675	3.6%	7 430	4.0%	5 114	2.8%	166 335	89.6%	185 554	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	0	-	0	-	0	-	45 624	100.0%	45 624	24.6%	-	-	-	-
Commercial	2 461	2.5%	4 137	4.1%	2 943	2.9%	91 188	90.5%	100 749	54.3%	-	-	-	-
Households	4 194	10.7%	3 293	8.4%	2 171	5.5%	29 524	75.4%	39 161	21.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 675	3.6%	7 430	4.0%	5 114	2.8%	166 335	89.6%	185 554	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	41 010	100.0%	41 010	5.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33 673	4.5%	5 557	.7%	-	-	703 308	94.7%	742 538	94.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	33 673	4.3%	5 557	.7%	-	-	744 318	95.0%	783 548	100.0%

Contact Details

Municipal Manager	Mr Mogano Tshepo Jack	015 811 6300
Chief Financial Officer	Ms Mathevula Sibongile	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	759 146	831 297	177 937	23.4%	162 777	21.4%	131 739	15.8%	472 452	56.8%	125 074	66.9%	5.3%
Exchange Revenue													
Service charges - Electricity	276 669	309 486	47 445	17.1%	52 698	19.0%	47 386	15.3%	147 530	47.7%	46 702	53.0%	1.5%
Service charges - Water	-	-	7 364	-	8 160	-	7 897	-	23 421	-	7 433	-	6.2%
Service charges - Waste Water Management	-	-	380	-	441	-	435	-	1 257	-	374	-	16.5%
Service charges - Waste Management	25 626	25 626	4 496	17.5%	4 383	17.1%	4 433	17.3%	13 312	51.9%	4 333	53.4%	2.3%
Sale of Goods and Rendering of Services	4 260	4 260	59	1.4%	112	2.6%	140	3.3%	311	7.3%	258	34.5%	(45.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 874	7 874	269	3.4%	284	3.6%	253	3.2%	806	10.2%	(8 266)	16.6%	(103.1%)
Interest earned from Current and Non Current Assets	2 514	2 514	18	.7%	-	-	-	-	18	.7%	259	48.5%	(100.0%)
Dividends	-	-	364	-	414	-	367	-	1 145	-	-	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	437	437	8	1.8%	8	1.8%	3	.6%	18	4.1%	5	3.2%	(46.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 048	41 382	585	4.9%	3 832	31.8%	2 005	4.8%	6 422	15.5%	975	2.7%	105.7%
Non-Exchange Revenue													
Property rates	40 964	40 964	12 260	29.9%	6 426	15.7%	5 991	14.6%	24 677	60.2%	6 500	63.4%	(7.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 185	4 185	514	12.3%	650	15.5%	565	13.5%	1 729	41.3%	496	49.9%	13.8%
Licences or permits	2 744	2 744	248	9.0%	237	8.6%	58	2.1%	543	19.8%	59	8.8%	(2.3%)
Transfer and subsidies - Operational	248 520	248 520	100 986	40.6%	82 037	33.0%	58 988	23.7%	242 011	97.4%	63 036	98.6%	(6.4%)
Interest Receivables	-	-	2 941	-	3 095	-	3 218	-	9 253	-	2 910	-	10.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	133 305	143 305	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	662 253	717 936	136 982	20.7%	131 061	19.8%	135 422	18.9%	403 465	56.2%	105 190	52.0%	28.7%
Employee related costs	182 656	182 669	45 844	25.1%	48 985	26.8%	43 656	23.9%	138 485	75.8%	30 354	59.5%	43.8%
Remuneration of councillors	12 549	13 549	4 000	31.9%	4 057	32.3%	4 719	34.8%	12 776	94.3%	2 621	79.8%	80.0%
Bulk purchases - electricity	316 161	316 161	62 860	19.9%	34 766	11.0%	52 509	16.6%	150 135	47.5%	47 876	51.8%	9.7%
Inventory consumed	4 208	5 208	195	4.6%	769	18.3%	1 031	19.8%	1 995	38.3%	862	42.3%	19.7%
Debt impairment	-	15 367	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	37 046	37 046	-	-	-	-	-	-	-	-	-	-	-
Interest/Dividends and Rent on Land	1 888	3 467	791	41.9%	834	44.2%	1 271	36.7%	2 896	83.6%	694	68.7%	83.1%
Contracted services	49 155	66 872	9 332	19.0%	15 866	32.3%	11 265	16.8%	36 463	54.5%	13 277	66.8%	(15.2%)
Transfers and subsidies	4 049	4 049	1 288	31.8%	1 950	48.2%	5 313	131.2%	8 551	211.2%	280	20.8%	1 797.7%
Irrecoverable debts written off	367	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	54 175	73 549	12 672	23.4%	23 834	44.0%	15 657	21.3%	52 163	70.9%	9 225	56.8%	69.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	96 893	113 361	40 955		31 715		(3 683)		68 988		19 884		
Transfers and subsidies - capital (monetary allocations)	35 242	50 242	24 141	68.5%	5 440	15.4%	(1 075)	(2.1%)	28 506	56.7%	-	71.3%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	132 135	163 603	65 096		37 155		(4 758)		97 494		19 884		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	132 135	163 603	65 096		37 155		(4 758)		97 494		19 884		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	132 135	163 603	65 096		37 155		(4 758)		97 494		19 884		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	132 135	163 603	65 096		37 155		(4 758)		97 494		19 884		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	132 682	163 632	19 323	14.6%	13 001	9.8%	17 197	10.5%	49 521	30.3%	25 094	34.1%	(31.5%)
National Government	35 242	35 242	6 774	19.2%	3 405	9.7%	1 353	3.8%	11 532	32.7%	13 446	70.0%	(89.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 242	35 242	6 774	19.2%	3 405	9.7%	1 353	3.8%	11 532	32.7%	13 446	70.0%	(89.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	97 440	128 390	12 549	12.9%	9 596	9.8%	15 843	12.3%	37 988	29.6%	11 648	21.4%	36.0%
Capital Expenditure Functional	132 682	163 632	19 323	14.6%	13 001	9.8%	17 197	10.5%	49 521	30.3%	25 094	34.1%	(31.5%)
Municipal governance and administration	22 970	23 119	98	.4%	1 787	7.8%	2 110	9.1%	3 995	17.3%	4 779	22.9%	(55.9%)
Executive and Council	2 547	(0)	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	20 423	23 119	98	.5%	1 787	8.8%	2 110	9.1%	3 995	17.3%	4 779	22.9%	(55.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 190	1 500	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	500	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	690	1 500	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	82 492	103 263	18 400	22.3%	7 652	9.3%	7 617	7.4%	33 669	32.6%	14 689	42.5%	(48.1%)
Planning and Development	49 392	86 763	15 069	30.5%	4 594	9.3%	6 529	7.5%	26 192	30.2%	13 049	51.7%	(60.0%)
Road Transport	33 100	16 500	3 331	10.1%	3 058	9.2%	1 088	6.6%	7 477	45.3%	1 640	25.0%	(33.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 780	35 500	825	3.2%	3 561	13.8%	7 225	20.4%	11 612	32.7%	5 627	31.5%	28.4%
Energy sources	-	28 300	725	-	3 561	-	3 518	12.4%	7 804	27.6%	5 557	26.4%	(36.7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	70	-	(100.0%)
Waste Management	25 780	7 200	100	.4%	-	-	3 708	51.5%	3 808	52.9%	-	-	(100.0%)
Other	250	250	-	-	-	-	245	97.8%	245	97.8%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		686 856	764 007	212 049	30.9%	174 338	25.4%	168 436	22.0%	554 823	72.6%	136 824	68.9%	23.1%
Property rates		33 783	33 783	9 387	27.8%	6 180	18.3%	5 996	17.7%	21 563	63.8%	5 469	55.5%	9.6%

Service charges	256 442	289 259	62 500	24.4%	75 750	29.5%	64 877	22.4%	203 127	70.2%	56 888	47.3%	14.0%
Other revenue	109 162	138 495	12 510	11.5%	2 716	2.5%	7 109	5.1%	22 334	16.1%	15 986	69.1%	(55.5%)
Transfers and Subsidies - Operational	241 840	241 840	103 512	42.8%	84 252	34.8%	60 793	25.1%	248 557	102.8%	58 480	97.3%	4.0%
Transfers and Subsidies - Capital	35 242	50 242	24 141	68.5%	5 440	15.4%	29 661	59.0%	59 242	117.9%	-	71.3%	(100.0%)
Interest	10 388	10 388	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(516 039)	(539 004)	(97 725)	18.9%	(91 772)	17.8%	(115 889)	21.5%	(305 385)	56.7%	(69 615)	41.7%	66.5%
Suppliers and employees	(511 151)	(532 538)	(97 725)	19.1%	(91 772)	18.0%	(115 889)	21.8%	(305 385)	57.3%	(69 615)	42.3%	66.5%
Finance charges	(1 888)	(3 467)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	170 817	225 003	114 325	66.9%	82 566	48.3%	52 548	23.4%	249 438	110.9%	67 208	160.5%	(21.8%)
Cash Flow from Investing Activities													
Receipts	135 291	145 291	(750)	(.6%)	(750)	(.6%)	(750)	(.5%)	(2 250)	(1.5%)	(750)	-	-
Proceeds on disposal of PPE	135 291	145 291	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(750)	-	(750)	-	(750)	-	(2 250)	-	(750)	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(132 682)	(163 632)	(31 633)	23.8%	(16 721)	12.6%	(15 801)	9.7%	(64 156)	39.2%	(23 697)	37.0%	(33.3%)
Capital assets	(132 682)	(163 632)	(31 633)	23.8%	(16 721)	12.6%	(15 801)	9.7%	(64 156)	39.2%	(23 697)	37.0%	(33.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	2 609	(18 341)	(32 383)	(1 241.2%)	(17 471)	(669.6%)	(16 551)	90.2%	(66 406)	362.1%	(24 447)	39.4%	(32.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	173 426	206 661	81 941	47.2%	65 095	37.5%	35 996	17.4%	183 032	88.6%	42 761	601.3%	(15.8%)
Cash/cash equivalents at the year begin:	10 831	10 831	4 204	38.8%	86 145	795.3%	151 263	1 396.6%	4 204	38.8%	176 023	106.6%	(14.1%)
Cash/cash equivalents at the year end:	184 257	217 492	86 145	46.8%	151 263	82.1%	187 259	86.1%	187 259	86.1%	218 784	487.7%	(14.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 506	10.6%	1 193	5.0%	1 088	4.6%	18 846	79.7%	23 633	13.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 689	31.0%	2 282	7.3%	1 579	5.0%	17 744	56.7%	31 293	18.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 173	4.0%	1 184	2.2%	979	1.8%	49 554	92.0%	53 890	31.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	660	9.0%	306	4.0%	245	3.2%	6 362	83.8%	7 592	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 729	8.8%	727	3.7%	524	2.7%	16 675	84.8%	19 655	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	0	-	0	-	137	99.9%	137	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 123	3.1%	1 107	3.1%	1 047	2.9%	32 748	90.9%	36 025	20.9%	5 045	14.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	-	285	100.0%	285	2%	-	-	-	-
Total By Income Source	17 899	10.4%	6 798	3.9%	5 461	3.2%	142 351	82.5%	172 510	100.0%	5 045	2.9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 791	5.1%	757	2.2%	677	1.9%	31 925	90.8%	35 149	20.4%	1 047	3.0%	-	-
Commercial	7 567	19.9%	1 830	4.8%	1 460	3.8%	27 212	71.4%	38 088	22.1%	1 001	2.6%	-	-
Households	6 521	8.6%	4 211	4.2%	3 325	3.3%	83 215	83.8%	99 272	57.5%	2 997	3.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 899	10.4%	6 798	3.9%	5 461	3.2%	142 351	82.5%	172 510	100.0%	5 045	2.9%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	32 780	100.0%	-	-	-	-	32 780	58.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 026	4.4%	472	2.0%	-	-	21 560	93.5%	23 058	41.3%
Auditor-General	-	-	-	-	-	-	1	100.0%	1	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 026	1.8%	33 252	59.5%	-	-	21 562	38.6%	55 839	100.0%

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshivanammbi	015 534 6181
Chief Financial Officer	Mr Mudzunga Liston Murulana	015 534 6188

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 006 714	1 068 376	335 964	33.4%	288 328	28.6%	233 586	21.9%	857 878	80.3%	231 164	86.5%	1.0%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	32 697	26 013	5 670	17.3%	7 302	22.3%	7 397	28.4%	20 369	78.3%	7 694	75.2%	(3.9%)
Sale of Goods and Rendering of Services	39 592	33 362	1 912	4.8%	1 085	2.7%	4 249	12.7%	7 246	21.7%	3 118	33.9%	36.2%
Agency services	13 250	12 000	3 091	23.3%	2 638	19.9%	2 651	22.1%	8 379	69.8%	2 636	69.5%	.6%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 672	11 635	2 850	22.5%	2 914	23.0%	2 987	25.7%	8 750	75.2%	1 054	9.2%	183.4%
Interest earned from Current and Non Current Assets	93 500	80 000	18 895	20.2%	19 557	20.9%	15 912	19.9%	54 364	68.0%	17 715	71.4%	(10.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 755	4 260	952	25.4%	1 063	28.3%	957	22.5%	2 972	69.8%	789	73.5%	21.2%
Licences or permits	1 067	981	284	26.6%	192	18.0%	217	22.2%	694	70.7%	514	100.2%	(57.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	5 679	5 679	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 412	92 451	863	13.5%	1 112	17.3%	779	.8%	2 754	3.0%	1 437	68.1%	(45.8%)
Non-Exchange Revenue													
Property rates	121 872	128 162	33 060	27.1%	31 699	26.0%	33 236	25.9%	97 995	76.5%	26 433	69.9%	25.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 546	3 685	21	.5%	31	.7%	65	1.8%	117	3.2%	14	.9%	372.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	646 148	646 148	262 524	40.6%	214 863	33.3%	158 936	24.6%	636 323	98.5%	162 209	97.1%	(2.0%)
Interest Receivables	25 524	24 000	5 841	22.9%	5 874	23.0%	6 201	25.8%	17 915	74.6%	7 552	92.6%	(17.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	957 228	1 019 412	203 117	21.2%	228 461	23.9%	198 105	19.4%	629 683	61.8%	280 007	76.1%	(29.2%)
Employee related costs	391 144	401 258	94 100	24.1%	94 220	24.1%	98 296	24.5%	286 617	71.4%	92 607	71.4%	6.1%
Remuneration of councillors	39 916	37 916	8 615	21.6%	8 690	21.8%	9 577	25.3%	26 882	70.9%	9 245	69.6%	3.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	24 266	23 836	2 815	11.6%	3 026	12.5%	5 472	23.0%	11 313	47.5%	5 071	91.5%	7.9%
Debt impairment	81 354	59 354	10 585	13.0%	25 846	31.8%	18 758	31.6%	55 190	93.0%	37 480	88.0%	(50.0%)
Depreciation, Amortisation and Impairment	85 933	98 965	22 250	25.9%	22 250	25.9%	5 415	5.5%	49 915	50.4%	86 694	146.8%	(93.8%)
Interest/Dividends and Rent on Land	3 208	3 213	-	-	-	-	197	6.1%	197	6.1%	-	-	(100.0%)
Contracted services	181 181	238 437	32 671	18.0%	46 817	25.8%	40 725	17.1%	120 214	50.4%	27 247	59.4%	49.5%
Transfers and subsidies	2 299	2 099	-	-	-	-	-	-	-	-	224	54.5%	(100.0%)
Irrecoverable debts written off	4 694	4 694	1 570	33.4%	948	20.2%	1 052	22.4%	3 570	76.1%	2 839	115.6%	(62.9%)
Operational Cost and Other Cost	139 082	145 488	30 511	21.9%	26 664	19.2%	18 612	12.8%	75 786	52.1%	18 599	60.4%	.1%
Disposal of Fixed and Intangible Assets	2 063	2 063	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 088	2 088	-	-	-	-	-	-	-	-	(1)	1.3%	(100.0%)
Surplus/(Deficit)	49 486	48 964	132 847		59 867		35 481		228 195		(48 843)		
Transfers and subsidies - capital (monetary allocations)	134 851	159 360	63 914	47.4%	50 386	37.4%	24 118	15.1%	138 418	86.9%	16 348	80.7%	47.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	184 337	208 324	196 761		110 253		59 599		366 613		(32 495)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	184 337	208 324	196 761		110 253		59 599		366 613		(32 495)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	184 337	208 324	196 761		110 253		59 599		366 613		(32 495)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	184 337	208 324	196 761		110 253		59 599		366 613		(32 495)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	184 337	208 324	43 609	23.7%	45 634	24.8%	22 487	10.8%	111 729	53.6%	35 926	58.5%	(37.4%)
National Government	134 976	159 965	39 412	29.2%	43 011	31.9%	19 581	12.2%	102 005	63.8%	11 684	55.7%	67.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	134 976	159 965	39 412	29.2%	43 011	31.9%	19 581	12.2%	102 005	63.8%	11 684	55.7%	67.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 361	48 359	4 196	8.5%	2 622	5.3%	2 906	6.0%	9 724	20.1%	24 241	64.1%	(88.0%)
Capital Expenditure Functional	184 337	208 324	43 609	23.7%	45 634	24.8%	22 487	10.8%	111 729	53.6%	35 926	58.5%	(37.4%)
Municipal governance and administration	8 000	4 254	5	.1%	75	.9%	110	2.6%	189	4.5%	157	6.2%	(30.2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 000	4 254	5	.1%	75	.9%	110	2.6%	189	4.5%	157	6.2%	(30.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 201	15 700	2 633	13.7%	787	4.1%	603	3.8%	4 023	25.6%	-	9.8%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	15 000	8 500	442	2.9%	-	-	353	4.2%	795	9.4%	-	76.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	4 201	7 200	2 191	52.2%	787	18.7%	250	3.5%	3 228	44.8%	-	9.3%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	131 637	182 872	40 971	31.1%	44 772	34.0%	21 774	11.9%	107 517	58.8%	35 769	63.3%	(39.1%)
Planning and Development	125	375	-	-	18	14.2%	-	-	18	4.7%	-	100.0%	-
Road Transport	131 512	182 497	40 971	31.2%	44 754	34.0%	21 774	11.9%	107 499	58.9%	35 769	63.3%	(39.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 499	5 498	-	-	-	-	-	-	-	-	-	76.9%	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	25 499	5 498	-	-	-	-	-	-	-	-	-	76.9%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 040 698	1 063 111	417 285	40.1%	306 757	29.5%	289 822	27.3%	1 013 864	95.4%	299 855	103.3%	(3.3%)
Property rates	54 843	74 334	13 809	25.2%	20 503	37.4%	17 800	23.9%	52 112	70.1%	18 922	79.3%	(5.9%)

Service charges	14 714	15 088	3 854	26.2%	4 332	29.4%	3 571	23.7%	11 757	77.9%	5 060	162.4%	(29.4%)
Other revenue	79 454	72 557	27 099	34.1%	30 700	38.6%	24 954	34.4%	82 753	114.1%	43 453	342.1%	(42.6%)
Transfers and Subsidies - Operational	646 148	646 148	270 611	41.9%	211 993	32.8%	161 886	25.1%	644 490	99.7%	171 938	98.6%	(5.8%)
Transfers and Subsidies - Capital	134 851	159 360	82 667	61.3%	19 250	14.3%	65 343	41.0%	167 260	105.0%	40 325	104.5%	62.0%
Interest	110 688	95 625	19 245	17.4%	19 979	18.1%	16 268	17.0%	55 493	58.0%	20 158	68.9%	(19.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(777 897)	(852 048)	(201 956)	26.0%	(210 631)	27.1%	(195 059)	22.9%	(607 645)	71.3%	(142 925)	69.3%	36.5%
Suppliers and employees	(775 589)	(849 940)	(201 956)	26.0%	(210 631)	27.2%	(195 059)	22.9%	(607 645)	71.5%	(142 925)	69.5%	36.5%
Finance charges	(8)	(8)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 299)	(2 099)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	262 801	211 064	215 330	81.9%	96 127	36.6%	94 763	44.9%	406 219	192.5%	156 930	209.4%	(39.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(184 337)	(205 324)	(45 193)	24.5%	(47 041)	25.5%	(26 414)	12.9%	(118 648)	57.8%	(38 270)	70.5%	(31.0%)
Capital assets	(184 337)	(205 324)	(45 193)	24.5%	(47 041)	25.5%	(26 414)	12.9%	(118 648)	57.8%	(38 270)	70.5%	(31.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(184 337)	(205 324)	(45 193)	24.5%	(47 041)	25.5%	(26 414)	12.9%	(118 648)	57.8%	(38 270)	70.5%	(31.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	78 464	5 739	170 136	216.8%	49 086	62.6%	68 349	1 190.9%	287 571	5 010.5%	118 660	767.6%	(42.4%)
Cash/cash equivalents at the year begin:	1 185 935	1 185 935	1 013 940	85.5%	1 184 077	99.8%	1 233 162	104.0%	1 013 940	85.5%	1 165 468	100.0%	5.8%
Cash/cash equivalents at the year end:	1 264 399	1 191 674	1 184 077	93.6%	1 233 162	97.5%	1 301 511	109.2%	1 301 511	109.2%	1 284 128	132.6%	1.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 547	3.0%	7 507	2.0%	8 778	2.3%	351 125	92.7%	378 957	49.2%	(0)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 736	1.8%	2 360	1.5%	2 235	1.4%	147 816	95.3%	155 147	20.1%	(0)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 484	9.8%	-	-	-	-	32 150	90.2%	35 634	4.6%	-	-	-	-
Interest on Arrear Debtor Accounts	3 148	1.7%	3 111	1.7%	3 052	1.7%	171 623	94.9%	180 933	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	291	1.5%	255	1.3%	246	1.2%	19 241	96.0%	20 034	2.6%	(2 773)	(13.8%)	-	-
Total By Income Source	21 206	2.8%	13 233	1.7%	14 311	1.9%	721 957	93.7%	770 708	100.0%	(2 773)	(.4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 660	2.8%	3 722	2.2%	5 054	3.0%	154 361	92.0%	167 796	21.8%	(205)	(.1%)	-	-
Commercial	7 101	4.6%	3 312	2.2%	3 222	2.1%	140 394	91.1%	154 029	20.0%	(858)	(.6%)	-	-
Households	9 446	2.1%	6 200	1.4%	6 035	1.3%	427 202	95.2%	448 863	58.2%	(1 710)	(.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 206	2.8%	13 233	1.7%	14 311	1.9%	721 957	93.7%	770 708	100.0%	(2 773)	(.4%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	256	100.0%	-	-	-	-	-	-	256	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	256	100.0%	-	-	-	-	-	-	256	100.0%

Contact Details

Municipal Manager	Mr K T M SIGIDI	015 962 7593
Chief Financial Officer	Mr A C Mufamadi	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2024/25												Q3 of 2024/25 to Q3 of 2023/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 554 993	1 658 807	427 654	27.5%	340 580	21.9%	333 843	20.1%	1 102 077	66.4%	325 277	71.1%	2.6%
Exchange Revenue													
Service charges - Electricity	619 883	700 683	152 725	24.6%	115 592	18.6%	133 059	19.0%	401 376	57.3%	134 879	66.7%	(1.3%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 638	16 638	8 085	48.6%	4 085	24.6%	4 369	26.3%	16 539	99.4%	3 886	75.7%	12.4%
Sale of Goods and Rendering of Services	2 876	3 219	263	9.2%	220	7.7%	262	8.1%	745	23.2%	411	73.5%	(36.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 748	15 511	3 854	30.2%	4 067	31.9%	4 294	27.7%	12 215	78.8%	2 286	71.3%	87.8%
Interest earned from Current and Non Current Assets	4 388	2 858	1 055	24.0%	372	8.5%	453	15.9%	1 881	65.8%	367	63.8%	23.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	116	116	32	28.0%	32	28.0%	32	28.0%	97	83.9%	32	87.5%	-
Rental from Fixed Assets	432	1 105	552	127.7%	246	56.9%	224	20.3%	1 022	92.4%	78	74.6%	186.1%
Licences or permits	285	285	50	17.6%	58	20.4%	84	29.4%	192	67.4%	93	85.3%	(9.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	190 229	189 436	1 548	.8%	2 599	1.4%	16 288	8.6%	20 435	10.8%	12 552	7.5%	29.8%
Non-Exchange Revenue													
Property rates	132 051	132 051	32 819	24.9%	32 955	25.0%	32 922	24.9%	98 696	74.7%	29 876	73.3%	10.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 991	4 991	628	12.6%	1 377	7.6%	2 052	41.1%	3 057	61.2%	3 668	99.8%	(44.0%)
Licences or permits	3 810	4 138	983	25.8%	1 047	27.5%	1 121	27.1%	3 151	76.2%	1 075	78.9%	4.2%
Transfer and subsidies - Operational	529 842	559 342	218 240	41.2%	171 757	32.4%	131 725	23.5%	521 722	93.3%	129 044	100.2%	2.1%
Interest Receivables	36 696	27 985	6 819	18.6%	6 965	19.0%	7 166	25.6%	20 949	74.9%	7 030	58.6%	1.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	450	-	-	207	-	(207)	(46.0%)	-	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 362 362	1 511 786	313 897	23.0%	348 995	25.6%	395 206	26.1%	1 058 098	70.0%	368 142	75.5%	7.4%
Employee related costs	400 677	428 724	94 173	23.5%	120 885	30.2%	109 246	25.5%	324 303	75.6%	108 021	78.9%	1.1%
Remuneration of councillors	34 781	34 781	7 402	21.3%	7 439	21.4%	8 338	24.0%	23 180	66.6%	7 685	69.6%	8.5%
Bulk purchases - electricity	415 335	480 797	114 128	27.5%	72 626	17.5%	138 713	28.9%	325 466	67.7%	139 555	80.7%	(6.6%)
Inventory consumed	53 263	54 183	10 369	19.5%	11 621	21.8%	13 302	24.5%	35 281	65.1%	16 032	72.1%	(16.9%)
Debt impairment	38 231	44 099	43 911	114.9%	43 911	114.9%	13 096	29.7%	57 007	129.3%	9 602	83.1%	36.4%
Depreciation, Amortisation and Impairment	167 185	167 185	30 562	18.3%	30 854	18.5%	51 943	31.1%	113 539	67.8%	37 338	71.0%	37.3%
Interest,Dividends and Rent on Land	20 058	20 660	59	.3%	1 952	9.7%	2 418	11.7%	4 430	21.4%	5 809	30.2%	(58.4%)
Contracted services	165 910	197 710	39 170	23.6%	45 558	27.5%	35 848	18.1%	120 576	61.0%	35 724	74.7%	.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Inrecoverable debts written off	3 878	714	289	7.4%	231	6.0%	(520)	(72.8%)	0	-	(2 163)	-	(76.0%)
Operational Cost and Other Cost	63 045	67 924	17 746	28.1%	13 918	22.1%	22 821	33.6%	54 485	80.2%	10 059	57.3%	126.9%
Disposal of Fixed and Intangible Assets	-	15 000	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	192 631	147 022	113 757		(8 415)		(61 362)		43 979		(42 865)		
Transfers and subsidies - capital (monetary allocations)	121 018	125 562	28 207	23.3%	42 564	35.2%	17 887	14.2%	88 659	70.6%	16 506	92.7%	8.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	313 649	272 584	141 964		34 149		(43 475)		132 638		(26 358)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	313 649	272 584	141 964		34 149		(43 475)		132 638		(26 358)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	313 649	272 584	141 964		34 149		(43 475)		132 638		(26 358)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	313 649	272 584	141 964		34 149		(43 475)		132 638		(26 358)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

Part 5: Cash Receipts and Payments													
	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 500 455	1 610 968	467 929	31.2%	422 747	28.2%	467 678	29.0%	1 358 353	84.3%	344 795	83.4%	35.6%
Property rates	120 166	120 166	26 994	22.5%	34 335	28.6%	30 801	25.6%	92 129	76.7%	32 709	91.3%	(5.8%)

Service charges	579 234	652 761	129 591	22.4%	140 980	24.3%	134 669	20.6%	405 240	62.1%	135 852	80.6%	(.9%)
Other revenue	130 500	133 440	10 292	7.9%	16 173	12.4%	63 544	47.6%	90 009	67.5%	19 480	23.1%	226.2%
Transfers and Subsidies - Operational	529 842	559 342	219 562	41.4%	172 476	32.6%	161 736	28.9%	553 774	99.0%	131 232	100.0%	23.2%
Transfers and Subsidies - Capital	121 018	125 562	49 434	40.8%	34 744	28.7%	43 910	35.0%	128 088	102.0%	14 089	99.2%	211.7%
Interest	19 696	19 696	32 057	162.8%	24 039	122.0%	33 017	167.6%	89 113	452.4%	11 434	72.2%	188.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 207 728)	(1 326 120)	(443 993)	36.8%	(240 187)	19.9%	(510 226)	38.5%	(1 194 405)	90.1%	(427 906)	100.4%	19.2%
Suppliers and employees	(1 207 728)	(1 326 120)	(443 993)	36.8%	(240 181)	19.9%	(510 223)	38.5%	(1 194 396)	90.1%	(427 898)	100.4%	19.2%
Finance charges	(0)	-	-	-	(6)	86 000.0%	(3)	-	(9)	-	(8)	-	(61.4%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	292 727	284 848	23 936	8.2%	182 560	62.4%	(42 548)	(14.9%)	163 948	57.6%	(83 111)	26.0%	(48.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(272 155)	(271 545)	(103 141)	37.9%	(58 192)	21.4%	(28 733)	10.6%	(190 066)	70.0%	(49 854)	87.2%	(42.4%)
Capital assets	(272 155)	(271 545)	(103 141)	37.9%	(58 192)	21.4%	(28 733)	10.6%	(190 066)	70.0%	(49 854)	87.2%	(42.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(272 155)	(271 545)	(103 141)	37.9%	(58 192)	21.4%	(28 733)	10.6%	(190 066)	70.0%	(49 854)	87.2%	(42.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	20 573	13 302	(79 205)	(385.0%)	124 368	604.5%	(71 281)	(535.9%)	(26 117)	(196.3%)	(132 964)	(159.4%)	(46.4%)
Cash/cash equivalents at the year begin:	40 168	19 589	19 475	48.5%	(67 743)	(168.7%)	56 625	289.1%	19 475	99.4%	17 399	127.3%	225.5%
Cash/cash equivalents at the year end:	60 741	32 891	(67 743)	(111.5%)	56 625	93.2%	(14 656)	(44.6%)	(14 656)	(44.6%)	(115 566)	(120.6%)	(87.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 795	19.7%	2 991	1.9%	2 528	1.6%	119 652	76.7%	155 966	25.3%	(14)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 703	3.8%	3 560	1.7%	3 184	1.6%	189 171	92.9%	203 618	33.0%	(244)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 276	3.1%	565	1.4%	510	1.3%	38 307	94.2%	40 657	6.6%	(255)	(.6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 822	1.8%	3 788	1.8%	3 736	1.7%	204 597	94.7%	215 944	35.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 274	100.0%	1 274	2%	(21)	(1.6%)	-	-
Total By Income Source	43 596	7.1%	10 904	1.8%	9 958	1.6%	553 000	89.6%	617 458	100.0%	(533)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 757	4.9%	1 773	1.8%	1 654	1.7%	89 816	91.6%	98 000	15.9%	-	-	-	-
Commercial	28 584	12.4%	4 786	2.1%	3 938	1.7%	192 994	83.8%	230 302	37.3%	-	-	-	-
Households	10 254	3.5%	4 345	1.5%	4 367	1.5%	270 190	93.4%	289 156	46.8%	(533)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43 596	7.1%	10 904	1.8%	9 958	1.6%	553 000	89.6%	617 458	100.0%	(533)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	38 912	100.0%	-	-	-	-	0	-	38 912	88.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 410	68.2%	124	2.5%	-	-	1 465	29.3%	4 999	11.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	42 321	96.4%	124	.3%	-	-	1 465	3.3%	43 910	100.0%

Contact Details

Municipal Manager	Mr KM Nemaname	015 519 3210
Chief Financial Officer	Mr N.G Raiphada	015 519 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	655 349	761 831	236 793	36.1%	52 770	8.1%	134 783	17.7%	424 347	55.7%	177 670	91.7%	(24.1%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 318	6 403	1 600	30.1%	1 589	29.9%	1 601	25.0%	4 790	74.8%	1 441	82.5%	11.1%
Sale of Goods and Rendering of Services	47 427	157 787	629	1.3%	11 147	23.5%	397	3%	12 172	7.7%	2 070	3.5%	(80.8%)
Agency services	5 396	6 001	1 358	25.2%	1 246	23.1%	796	13.3%	3 400	56.7%	692	52.7%	14.9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 101	2 101	676	32.2%	706	33.6%	737	35.1%	2 119	100.8%	577	36.1%	27.7%
Interest earned from Current and Non Current Assets	12 870	6 191	1 061	8.2%	-	-	3 682	59.5%	4 743	76.6%	(22 437)	68.5%	(116.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	420	530	88	20.9%	20 915	4 984.2%	(20 747)	(3 913.2%)	255	48.1%	223	132.3%	(9 421.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	99	-	(100.0%)
Non-Exchange Revenue													
Property rates	39 066	39 066	10 416	26.7%	10 101	25.9%	10 945	28.0%	31 463	80.5%	9 826	78.5%	11.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 350	1 350	221	16.4%	332	24.6%	902	66.8%	1 456	107.8%	290	72.4%	211.1%
Licences or permits	6 501	7 502	1 710	26.3%	1 165	17.9%	1 149	15.3%	4 024	53.6%	1 254	65.8%	(8.4%)
Transfer and subsidies - Operational	519 025	519 025	214 548	41.3%	990	2%	130 475	25.1%	346 014	66.7%	179 383	99.0%	(27.3%)
Interest Receivables	15 874	15 874	4 484	28.2%	4 580	28.9%	4 846	30.5%	13 910	87.6%	4 230	66.4%	14.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	22	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	545 600	640 035	154 901	28.4%	112 155	20.6%	134 956	21.1%	402 012	62.8%	138 245	65.9%	(2.4%)
Employee related costs	173 224	172 237	40 585	23.4%	41 631	24.0%	42 363	24.6%	124 579	72.3%	38 400	72.7%	10.3%
Remuneration of councillors	32 742	32 556	7 531	23.0%	7 527	23.0%	8 369	25.7%	23 427	72.0%	7 770	73.2%	7.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 196	12 589	2 761	22.6%	2 355	19.3%	3 116	24.8%	8 232	65.4%	2 325	63.6%	34.0%
Debt impairment	14 042	14 042	-	-	-	-	2 338	16.7%	2 338	16.7%	-	9%	(100.0%)
Depreciation, Amortisation and Impairment	80 093	78 093	16 538	20.6%	(12 214)	(15.2%)	19 499	25.0%	23 823	30.5%	30 294	70.4%	(35.6%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	145 894	219 857	55 793	38.2%	49 524	33.9%	39 797	18.1%	145 113	66.0%	43 663	67.5%	(8.9%)
Transfers and subsidies	13 292	14 012	5 147	38.7%	3 043	22.9%	2 503	17.9%	10 692	76.3%	4 739	70.5%	(47.2%)
Irrecoverable debts written off	-	1 795	883	-	912	-	(1 762)	(98.1%)	33	1.9%	-	-	(100.0%)
Operational Cost and Other Cost	74 120	94 856	25 663	34.6%	19 379	26.1%	18 732	19.7%	63 774	67.2%	11 054	68.1%	69.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	109 748	121 795	81 892		(59 385)		(173)		22 334		39 425		
Transfers and subsidies - capital (monetary allocations)	111 521	111 521	15 016	13.5%	38 720	34.7%	13 758	12.3%	67 495	60.5%	-	66.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	221 269	233 316	96 908		(20 664)		13 586		89 829		39 425		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	221 269	233 316	96 908		(20 664)		13 586		89 829		39 425		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	221 269	233 316	96 908		(20 664)		13 586		89 829		39 425		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	221 269	233 316	96 908		(20 664)		13 586		89 829		39 425		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	223 619	235 574	66 257	29.6%	76 768	34.3%	36 201	15.4%	179 226	76.1%	48 547	81.1%	(25.4%)
National Government	108 519	110 519	12 599	11.6%	38 106	35.1%	14 751	13.3%	65 455	59.2%	(1 008)	92.5%	(1 563.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	108 519	110 519	12 599	11.6%	38 106	35.1%	14 751	13.3%	65 455	59.2%	(1 008)	92.5%	(1 563.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	115 100	125 055	53 658	46.6%	38 663	33.6%	21 450	17.2%	113 771	91.0%	49 555	73.0%	(56.7%)
Capital Expenditure Functional	223 119	235 574	66 257	29.7%	76 768	34.4%	36 201	15.4%	179 226	76.1%	48 547	81.1%	(25.4%)
Municipal governance and administration	25 500	32 206	8 806	34.5%	12 755	50.0%	1 932	6.0%	23 493	72.9%	12 935	80.0%	(85.1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	25 500	32 206	8 806	34.5%	12 755	50.0%	1 932	6.0%	23 493	72.9%	12 935	80.0%	(85.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	36 117	35 647	6 183	17.1%	10 166	28.1%	4 223	11.8%	20 572	57.7%	14 538	90.7%	(71.0%)
Community and Social Services	13 000	10 583	4 210	32.4%	5 473	42.1%	1 125	10.6%	10 809	102.1%	-	40.7%	(100.0%)
Sport And Recreation	22 317	24 264	1 973	8.8%	4 693	21.0%	2 803	11.6%	9 469	39.0%	14 538	108.4%	(80.7%)
Public Safety	800	800	-	-	-	-	295	36.9%	295	36.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	150 889	157 108	50 895	33.7%	51 273	34.0%	28 880	18.4%	131 048	83.4%	19 188	79.0%	50.5%
Planning and Development	6 200	4 490	3 290	53.1%	-	-	-	-	3 290	73.3%	-	66.7%	-
Road Transport	144 689	152 618	47 605	32.9%	51 273	35.4%	28 880	18.9%	127 758	83.7%	19 188	79.1%	50.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 613	10 613	373	3.5%	2 574	24.3%	1 165	11.0%	4 113	38.8%	1 887	79.7%	(38.2%)
Energy sources	9 613	9 613	373	3.9%	2 574	26.8%	1 165	12.1%	4 113	42.8%	1 887	79.7%	(38.2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	749 856	856 338	280 203	37.4%	52 623	7.0%	206 028	24.1%	538 854	62.9%	161 466	103.1%	27.6%
Property rates	14 180	14 180	3 228	22.8%	3 836	27.1%	2 764	19.5%	9 829	69.3%	2 761	72.1%	.1%

Service charges	1 862	2 947	629	33.8%	631	33.9%	559	19.0%	1 818	61.7%	619	107.6%	(9.7%)
Other revenue	90 399	202 475	1 675	1.9%	36 536	40.4%	8 443	4.2%	46 655	23.0%	613	79.4%	1 276.8%
Transfers and Subsidies - Operational	519 025	519 025	233 670	45.0%	11 619	2.2%	147 791	28.5%	393 081	75.7%	141 303	110.5%	4.6%
Transfers and Subsidies - Capital	111 521	111 521	41 000	36.8%	-	-	46 471	41.7%	87 471	78.4%	15 000	89.6%	209.8%
Interest	12 870	6 191	-	-	-	-	-	-	-	-	1 169	24.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(440 074)	(549 538)	(102 110)	23.2%	(80 120)	18.2%	(68 910)	12.5%	(251 141)	45.7%	(73 932)	57.4%	(6.8%)
Suppliers and employees	(440 074)	(535 556)	(102 110)	23.2%	(80 120)	18.2%	(68 910)	12.9%	(251 141)	46.9%	(73 932)	59.2%	(6.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	(13 982)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	309 782	306 800	178 093	57.5%	(27 497)	(8.9%)	137 118	44.7%	287 713	93.8%	87 534	208.8%	56.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 119)	(235 074)	(82 714)	37.1%	(87 624)	39.3%	(41 342)	17.6%	(211 680)	90.0%	(53 794)	92.0%	(23.1%)
Capital assets	(223 119)	(235 074)	(82 714)	37.1%	(87 624)	39.3%	(41 342)	17.6%	(211 680)	90.0%	(53 794)	92.0%	(23.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(223 119)	(235 074)	(82 714)	37.1%	(87 624)	39.3%	(41 342)	17.6%	(211 680)	90.0%	(53 794)	92.0%	(23.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	86 663	71 726	95 379	110.1%	(115 121)	(132.8%)	95 776	133.5%	76 033	106.0%	33 740	(950.2%)	183.9%
Cash/cash equivalents at the year begin:	96 354	96 354	148 455	154.1%	243 739	253.0%	128 617	133.5%	148 455	154.1%	401 591	202.6%	(68.0%)
Cash/cash equivalents at the year end:	183 017	168 080	243 739	133.2%	128 617	70.3%	224 393	133.5%	224 393	133.5%	435 332	543.6%	(48.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 594	2.1%	2 991	1.7%	2 936	1.7%	162 835	94.5%	172 355	66.1%	(79 729)	(46.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	569	2.3%	488	2.0%	463	1.9%	22 905	93.8%	24 425	9.4%	(10 516)	(43.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 901	3.0%	1 827	2.9%	1 792	2.8%	57 733	91.3%	63 253	24.3%	(122 217)	(193.2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	3.6%	12	1.8%	10	1.6%	602	93.0%	647	2%	(9 166)	(1 415.6%)	-	-
Total By Income Source	6 088	2.3%	5 318	2.0%	5 201	2.0%	244 075	93.6%	260 681	100.0%	(221 629)	(85.0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 532	1.8%	2 342	1.6%	2 299	1.6%	134 758	94.9%	141 931	54.4%	(4 819)	(3.4%)	-	-
Commercial	866	4.6%	514	2.7%	494	2.6%	17 050	90.1%	18 923	7.3%	(21 002)	(111.0%)	-	-
Households	2 690	2.7%	2 462	2.5%	2 408	2.4%	92 267	92.4%	99 827	38.3%	(195 807)	(196.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 088	2.3%	5 318	2.0%	5 201	2.0%	244 075	93.6%	260 681	100.0%	(221 629)	(85.0%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 758	100.0%	0	-	0	-	0	-	2 758	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 758	100.0%	0	-	0	-	0	-	2 758	100.0%

Contact Details

Municipal Manager	Mr Risenga Richard Shilenge	015 851 0110
Chief Financial Officer	Ms Nyeleti Maluleke	015 851 0110

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2025/26								2024/25				Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 539 032	2 588 675	813 002	32.0%	690 789	27.2%	528 349	20.4%	2 032 141	78.5%	550 981	78.3%	(4.1%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	760 132	772 897	96 997	12.8%	96 592	12.7%	66 568	8.6%	260 157	33.7%	110 286	34.2%	(39.6%)
Service charges - Waste Water Management	26	26	10	37.4%	10	38.4%	6	22.7%	25	98.5%	6	133.2%	(1.8%)
Service charges - Waste Management	635	635	101	16.0%	111	17.5%	136	21.4%	348	54.9%	69	58.9%	97.8%
Sale of Goods and Rendering of Services	3 111	2 841	363	11.7%	504	16.2%	460	16.2%	1 327	46.7%	1 415	184.4%	(67.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	46 120	32 174	7 832	17.0%	6 018	13.0%	6 024	18.7%	19 873	61.8%	8 126	68.4%	(25.9%)
Interest earned from Receivables	113 750	144 126	34 167	30.0%	33 831	29.7%	34 959	24.3%	102 957	71.4%	29 291	68.9%	19.3%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	2 311	0	-	-	-	-	-	-	-	-	0	150.2%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	330	330	108	32.8%	52	15.9%	32	9.6%	193	58.3%	48	62.7%	(34.1%)
Transfer and subsidies - Operational	1 612 617	1 635 646	673 423	41.8%	553 671	34.3%	420 166	25.7%	1 647 260	100.7%	401 697	100.3%	4.6%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	43	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 978 300	2 838 912	390 758	19.8%	407 651	20.6%	433 284	15.3%	1 231 694	43.4%	351 783	55.8%	23.2%
Employee related costs	808 707	808 468	205 691	25.4%	206 479	25.5%	211 915	26.2%	624 085	77.2%	206 366	72.2%	2.7%
Remuneration of councillors	16 793	16 841	4 081	24.3%	3 920	23.3%	3 737	22.2%	11 738	69.7%	3 707	65.9%	8.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	236 795	651 844	20 098	8.5%	30 304	12.8%	50 835	7.8%	101 237	15.5%	2 812	3.7%	1 708.0%
Debt impairment	208 600	558 054	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	185 377	207 539	42 809	23.1%	42 809	23.1%	43 951	21.2%	129 569	62.4%	72 611	85.4%	(39.5%)
Interest,Dividends and Rent on Land	1	1	-	-	-	-	-	-	-	-	-	-	-
Contracted services	332 920	397 137	76 249	22.9%	77 020	23.1%	73 954	18.6%	227 223	57.2%	43 372	66.3%	70.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 215	5 215	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	183 790	193 710	41 830	22.8%	47 118	25.6%	48 894	25.2%	137 842	71.2%	22 915	64.4%	113.4%
Disposal of Fixed and Intangible Assets	102	102	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	560 732	(250 237)	422 244		283 138		95 065		800 447		199 199		
Transfers and subsidies - capital (monetary allocations)	667 748	710 747	239 145	35.8%	174 608	26.1%	210 292	29.6%	624 044	87.8%	218 356	59.0%	(3.7%)
Transfers and subsidies - capital (in-kind)	4 956	4 956	-	-	-	-	-	-	-	-	839	130.8%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 233 435	465 466	661 388		457 746		305 357		1 424 491		418 394		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 233 435	465 466	661 388		457 746		305 357		1 424 491		418 394		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 233 435	465 466	661 388		457 746		305 357		1 424 491		418 394		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	9 929	38 232	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 243 364	503 698	661 388		457 746		305 357		1 424 491		418 394		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

[illegible]

Service charges	191 062	194 541	15 060	7.9%	17 619	9.2%	15 588	8.0%	48 268	24.8%	17 925	34.3%	(13.0%)
Other revenue	149 127	147 180	2 283	1.5%	4 502	3.0%	207	.1%	6 992	4.8%	2 323	79.1%	(91.1%)
Transfers and Subsidies - Operational	1 612 722	1 635 751	997 211	61.8%	664 982	41.2%	543 478	33.2%	2 205 671	134.8%	501 867	131.3%	8.3%
Transfers and Subsidies - Capital	667 748	710 747	33 525	5.0%	30 000	4.5%	78 115	11.0%	141 640	19.9%	40 000	16.2%	95.3%
Interest	46 120	32 174	7 832	17.0%	3 834	8.3%	6 024	18.7%	17 689	55.0%	8 126	32.0%	(25.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 554 672)	(2 071 140)	(225 975)	14.5%	(207 241)	13.3%	(234 020)	11.3%	(667 235)	32.2%	(192 624)	42.4%	21.5%
Suppliers and employees	(1 554 671)	(2 071 139)	(225 975)	14.5%	(207 241)	13.3%	(234 020)	11.3%	(667 235)	32.2%	(192 624)	42.4%	21.5%
Finance charges	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 112 107	649 254	829 935	74.6%	513 697	46.2%	409 392	63.1%	1 753 025	270.0%	377 617	146.5%	8.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(708 034)	(748 274)	(268 683)	37.9%	(185 777)	26.2%	(190 355)	25.4%	(644 815)	86.2%	(136 868)	75.0%	39.1%
Capital assets	(708 034)	(748 274)	(268 683)	37.9%	(185 777)	26.2%	(190 355)	25.4%	(644 815)	86.2%	(136 868)	75.0%	39.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(708 034)	(748 274)	(268 683)	37.9%	(185 777)	26.2%	(190 355)	25.4%	(644 815)	86.2%	(136 868)	75.0%	39.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	404 073	(99 020)	561 252	138.9%	327 920	81.2%	219 037	(221.2%)	1 108 209	(1 119.2%)	240 748	253.6%	(9.0%)
Cash/cash equivalents at the year begin:	420 928	420 928	64 860	15.4%	628 496	149.3%	988 668	234.9%	64 860	15.4%	1 444 833	99.6%	(31.6%)
Cash/cash equivalents at the year end:	825 001	321 908	628 496	76.2%	956 417	115.9%	1 207 705	375.2%	1 207 705	375.2%	1 685 582	172.8%	(28.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	43 898	1.8%	34 530	1.4%	41 568	1.7%	2 365 234	95.2%	2 485 230	81.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 633	1.4%	1 576	1.4%	1 555	1.4%	109 632	95.8%	114 396	3.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 677	2.8%	12 543	2.8%	12 400	2.8%	412 145	91.6%	449 765	14.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	-	16	.1%	18	.1%	13 907	99.7%	13 944	5%	-	-	-	-
Total By Income Source	58 212	1.9%	48 665	1.6%	55 541	1.8%	2 900 917	94.7%	3 063 335	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 474	5.1%	3 732	2.9%	3 684	2.9%	113 128	89.1%	127 017	4.1%	-	-	-	-
Commercial	4 998	1.9%	4 811	1.8%	4 761	1.8%	249 791	94.5%	264 361	8.6%	-	-	-	-
Households	46 740	1.7%	40 123	1.5%	47 096	1.8%	2 537 998	95.0%	2 671 957	87.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	58 212	1.9%	48 665	1.6%	55 541	1.8%	2 900 917	94.7%	3 063 335	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	139	2.3%	5 403	88.6%	384	6.3%	171	2.8%	6 098	4.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	264	2%	-	-	-	-	147 197	99.8%	147 461	96.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	404	.3%	5 403	3.5%	384	.3%	147 368	96.0%	153 559	100.0%

Contact Details

Municipal Manager	Mr Zwannnda Norman Kutama	015 960 2009
Chief Financial Officer	Ms Masana Chauke	015 960 2046

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	417 212	425 035	184 279	44.2%	99 138	23.8%	88 739	20.9%	372 156	87.6%	85 972	75.9%	3.2%
Exchange Revenue													
Service charges - Electricity	61 323	59 583	9 971	16.3%	10 442	17.0%	11 882	19.9%	32 295	54.2%	12 964	60.5%	(8.3%)
Service charges - Water	-	-	-	-	3	-	(14)	-	(11)	-	(297)	-	(95.1%)
Service charges - Waste Water Management	-	-	3	-	4	-	(14)	-	(7)	-	(113)	-	(87.3%)
Service charges - Waste Management	3 250	2 795	587	18.1%	673	20.7%	592	21.2%	1 852	66.3%	600	66.9%	(1.2%)
Sale of Goods and Rendering of Services	395	214	477	120.7%	66	16.7%	124	57.9%	667	312.4%	174	95.7%	(28.9%)
Agency services	150	150	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 201	1 651	604	50.3%	611	50.9%	606	36.7%	1 820	110.3%	516	125.6%	17.4%
Interest earned from Current and Non Current Assets	11 550	11 550	77	.7%	245	2.1%	3 082	26.7%	3 404	29.5%	1 365	58.8%	125.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 593	2 093	260	16.3%	217	13.6%	234	11.2%	712	34.0%	1 906	159.8%	(87.7%)
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	5 476	4 164	174	3.2%	290	5.3%	30	.7%	493	11.8%	299	17.0%	(90.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 525	7 809	0	-	-	-	3 794	48.6%	3 794	48.6%	-	-	(100.0%)
Non-Exchange Revenue													
Property rates	76 395	80 390	67 249	88.0%	2 723	3.6%	5 657	7.0%	75 629	94.1%	3 011	13.0%	87.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 287	2 232	129	5.6%	79	3.4%	124	5.5%	331	14.8%	60	13.3%	106.9%
Licences or permits	-	-	334	-	600	-	408	-	1 341	-	203	-	101.2%
Transfer and subsidies - Operational	249 480	250 203	103 989	41.7%	82 695	33.1%	61 830	24.7%	248 514	99.3%	64 866	99.8%	(4.7%)
Interest Receivables	1 587	2 200	426	26.8%	490	30.9%	405	18.4%	1 321	60.0%	418	79.3%	(3.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	400 488	473 637	84 639	21.1%	87 271	21.8%	80 026	16.9%	251 936	53.2%	76 557	50.2%	4.5%
Employee related costs	151 448	150 098	36 904	24.4%	36 567	24.1%	38 580	25.7%	112 051	74.7%	34 963	57.4%	10.3%
Remuneration of councillors	22 966	22 966	4 722	20.6%	4 838	21.1%	4 838	21.1%	14 398	62.7%	4 797	50.6%	.9%
Bulk purchases - electricity	67 275	67 175	13 003	19.3%	16 108	23.9%	14 604	21.7%	43 715	65.1%	16 704	78.2%	(12.6%)
Inventory consumed	2 651	2 052	691	26.1%	297	11.2%	352	17.2%	1 340	65.3%	1 055	130.4%	(66.7%)
Debt impairment	17 483	54 756	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	34 988	62 464	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	42 645	51 599	12 161	28.5%	11 373	26.7%	9 405	18.2%	32 939	63.8%	9 182	57.5%	2.4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	61 031	62 527	17 158	28.1%	18 087	29.6%	12 247	19.6%	47 492	76.0%	9 855	61.3%	24.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 724	(48 602)	99 641		11 867		8 712		120 220		9 415		
Transfers and subsidies - capital (monetary allocations)	70 241	78 408	21 420	30.5%	11 343	16.1%	10 077	12.9%	42 840	54.6%	63 218	56.8%	(84.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	86 965	29 806	121 061		23 210		18 789		163 060		72 632		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	86 965	29 806	121 061		23 210		18 789		163 060		72 632		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	86 965	29 806	121 061		23 210		18 789		163 060		72 632		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	86 965	29 806	121 061		23 210		18 789		163 060		72 632		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	86 965	98 205	20 590	23.7%	17 859	20.5%	13 454	13.7%	51 904	52.9%	34 387	44.0%	(60.9%)
National Government	67 565	78 408	15 671	23.2%	14 831	22.0%	6 750	8.6%	37 252	47.5%	27 459	45.3%	(75.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departmental)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	67 565	78 408	15 671	23.2%	14 831	22.0%	6 750	8.6%	37 252	47.5%	27 459	45.3%	(75.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 400	19 797	4 919	25.4%	3 028	15.6%	6 705	33.9%	14 651	74.0%	6 928	36.0%	(3.2%)
Capital Expenditure Functional	86 965	98 205	20 590	23.7%	17 859	20.5%	13 454	13.7%	51 904	52.9%	34 387	44.0%	(60.9%)
Municipal governance and administration	5 700	4 450	1 733	30.4%	86	1.5%	2 224	50.0%	4 043	90.8%	1 106	77.8%	101.0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 700	4 450	1 733	30.4%	86	1.5%	2 224	50.0%	4 043	90.8%	1 106	77.8%	101.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	69 065	80 705	17 171	24.9%	14 831	21.5%	6 750	8.4%	38 752	48.0%	27 459	49.6%	(75.4%)
Planning and Development	53 348	55 301	16 274	30.5%	13 716	25.7%	5 518	10.0%	35 508	64.2%	10 511	56.8%	(47.5%)
Road Transport	15 717	25 404	897	5.7%	1 116	7.1%	1 232	4.8%	3 244	12.8%	16 947	42.7%	(92.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 200	13 050	1 687	13.8%	2 942	24.1%	4 481	34.3%	9 109	69.8%	5 822	21.0%	(23.0%)
Energy sources	12 200	13 050	1 687	13.8%	2 942	24.1%	4 481	34.3%	9 109	69.8%	5 673	20.6%	(21.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	149	99.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	439 563	463 328	56 459	12.8%	307 262	69.9%	115 760	25.0%	479 481	103.5%	112 049	96.1%	3.3%
Property rates	29 030	29 030	5 613	19.3%	937	3.2%	7 661	26.4%	14 212	49.0%	7 448	27.8%	2.9%

Service charges	63 465	63 525	8 370	13.2%	9 664	15.2%	9 291	14.6%	27 325	43.0%	9 329	48.5%	(.4%)
Other revenue	15 796	30 611	(93 751)	(593.5%)	103 754	656.9%	7 688	25.1%	17 691	57.8%	5 556	658.9%	38.4%
Transfers and Subsidies - Operational	249 480	250 203	105 055	42.1%	182 566	73.2%	61 859	24.7%	349 480	139.7%	62 168	101.0%	(.5%)
Transfers and Subsidies - Capital	70 241	78 408	31 063	44.2%	10 200	14.5%	28 978	37.0%	70 241	89.6%	27 342	51.0%	6.0%
Interest	11 550	11 550	109	.9%	141	1.2%	282	2.4%	533	4.6%	207	17.4%	36.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(345 366)	(362 017)	(236 952)	68.8%	(216 952)	62.8%	(161 296)	44.6%	(615 200)	169.9%	(156 022)	131.7%	3.4%
Suppliers and employees	(345 366)	(362 017)	(236 952)	68.6%	(216 952)	62.8%	(161 296)	44.6%	(615 200)	169.9%	(156 022)	131.7%	3.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	94 197	101 311	(180 493)	(191.6%)	90 310	95.9%	(45 536)	(44.9%)	(135 718)	(134.0%)	(43 973)	11.0%	3.6%
Cash Flow from Investing Activities													
Receipts	2 000	7 500	(198)	(9.9%)	(78)	(3.9%)	3 494	46.6%	3 218	42.9%	(209)	-	(1 768.5%)
Proceeds on disposal of PPE	2 000	7 500	0	-	-	-	3 627	48.4%	3 627	48.4%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(198)	-	(78)	-	(133)	-	(409)	-	(209)	-	(36.5%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 965)	(98 205)	(20 590)	23.7%	(17 859)	20.5%	(13 454)	13.7%	(51 904)	52.9%	(34 387)	44.0%	(60.9%)
Capital assets	(86 965)	(98 205)	(20 590)	23.7%	(17 859)	20.5%	(13 454)	13.7%	(51 904)	52.9%	(34 387)	44.0%	(60.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(84 965)	(90 705)	(20 788)	24.3%	(17 937)	21.1%	(9 961)	11.0%	(48 686)	53.7%	(34 596)	44.5%	(71.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 232	10 606	(201 281)	(2 180.3%)	72 374	784.0%	(55 497)	(523.3%)	(184 404)	(1 738.7%)	(78 569)	(8 575.0%)	(29.4%)
Cash/cash equivalents at the year begin:	186 025	186 025	103 454	55.6%	(98 703)	(53.1%)	(26 329)	(14.2%)	103 454	55.6%	215 972	94.2%	(112.2%)
Cash/cash equivalents at the year end:	195 256	196 631	(98 703)	(90.6%)	(26 329)	(13.5%)	(81 826)	(41.6%)	(81 826)	(41.6%)	137 403	69.4%	(159.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 524	73.0%	1 675	27.0%	-	-	0	-	6 199	5.7%	26 931	434.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7	.4%	2	.1%	-	-	1 851	99.5%	1 859	1.7%	36 971	1 988.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	673	1.1%	460	.7%	424	.7%	61 159	97.5%	62 717	57.9%	138 606	221.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	0	-	3 644	100.0%	-	-	-	-	3 644	3.4%	10 054	275.9%	-	-
Receivables from Exchange Transactions - Waste Management	167	.8%	116	.6%	96	.5%	20 394	98.2%	20 773	19.2%	31 236	150.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	543	4.4%	2 627	21.3%	162	1.3%	9 025	73.0%	12 356	11.4%	27 812	225.1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	758	100.0%	758	.7%	3 103	409.2%	-	-
Total By Income Source	5 914	5.5%	8 524	7.9%	682	.6%	93 187	86.0%	108 307	100.0%	274 714	253.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	33	.1%	34	.1%	36	.1%	41 158	99.8%	41 261	38.1%	89 521	217.0%	-	-
Commercial	260	2.6%	145	1.4%	139	1.4%	9 460	94.6%	10 004	9.2%	35 027	350.1%	-	-
Households	5 622	9.9%	8 345	14.6%	507	.9%	42 569	74.6%	57 042	52.7%	150 165	263.3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 914	5.5%	8 524	7.9%	682	.6%	93 187	86.0%	108 307	100.0%	274 714	253.6%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	128	100.0%	128	8.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	773	54.5%	2	.2%	48	3.4%	595	42.0%	1 417	91.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	773	50.0%	2	.1%	48	3.1%	723	46.8%	1 545	100.0%

Contact Details

Municipal Manager	Mr Ramothwala	015 505 7163
Chief Financial Officer	Mr Ramothwala	015 505 7163

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	297 620	299 692	113 502	38.1%	86 428	29.0%	53 116	17.7%	253 046	84.4%	42 155	83.2%	26.0%
Exchange Revenue													
Service charges - Electricity	14 201	14 201	2 960	20.8%	3 055	21.5%	4 109	28.9%	10 124	71.3%	2 610	64.0%	57.4%
Service charges - Water	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	985	985	334	33.9%	334	33.9%	346	35.1%	1 014	103.0%	326	11.4%	6.2%
Sale of Goods and Rendering of Services	1 308	1 308	5	.4%	4	.3%	1 763	134.8%	1 772	135.5%	194	64.1%	807.5%
Agency services	513	513	97	18.8%	92	17.9%	30	5.9%	219	42.6%	50	34.0%	(39.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	725	725	163	22.5%	161	22.2%	180	24.9%	505	69.6%	186	29.3%	(3.0%)
Interest earned from Current and Non Current Assets	16 696	16 696	2 494	14.9%	2 793	16.7%	2 758	16.5%	8 045	48.2%	2 291	50.0%	20.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	491	58	24.0%	57	23.7%	63	12.9%	178	36.2%	76	-	(16.9%)
Licences or permits	14 450	14 450	2 007	13.9%	3 204	22.2%	3 059	21.2%	8 270	57.2%	2 738	32.8%	11.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	17 217	-	-	-	-	2 043	11.9%	2 043	11.9%	(16 107)	-	(112.7%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	252	827	217	86.4%	196	78.0%	80	9.7%	494	59.7%	-	10.5%	(100.0%)
Non-Exchange Revenue													
Property rates	39 268	39 268	25 810	65.7%	1 986	5.1%	1 745	4.4%	29 540	75.2%	1 591	80.4%	9.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	147	147	1	.4%	22	14.9%	10	6.8%	33	22.2%	44	3.2%	(77.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	207 339	191 368	79 047	38.1%	74 187	35.8%	36 565	19.1%	189 799	99.2%	47 764	96.6%	(23.4%)
Interest Receivables	1 496	1 496	310	20.7%	337	22.5%	363	24.3%	1 009	67.5%	391	72.2%	(7.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	285 311	293 503	53 609	18.8%	96 833	33.9%	54 374	18.5%	204 817	69.8%	54 551	66.1%	(.3%)
Employee related costs	121 240	126 131	28 774	23.7%	31 450	25.9%	33 160	26.3%	93 384	74.0%	28 960	71.5%	14.5%
Remuneration of councillors	16 414	16 266	3 554	21.7%	3 554	21.7%	4 184	25.7%	11 291	69.4%	3 554	67.3%	17.7%
Bulk purchases - electricity	15 183	15 572	4 617	30.4%	3 169	20.9%	3 082	19.8%	10 868	69.8%	3 620	73.2%	(14.9%)
Inventory consumed	6 411	5 711	1 073	16.7%	1 768	27.6%	1 471	25.8%	4 312	75.5%	1 611	75.7%	(8.7%)
Debt impairment	2 359	2 359	-	-	-	-	(4 867)	(206.3%)	(4 867)	(206.3%)	-	-	(100.0%)
Depreciation, Amortisation and Impairment	21 656	24 133	-	-	11 242	51.9%	18 088	75.0%	29 330	121.5%	-	52.3%	(100.0%)
Interest/Dividends and Rent on Land	2 551	3 085	3	.1%	3	.1%	2 920	94.6%	2 926	94.8%	5	.4%	59 953.8%
Contracted services	61 205	60 119	8 825	14.4%	18 598	30.4%	383	.6%	27 806	46.3%	10 495	60.9%	(96.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	548	548	93	16.9%	13 682	2 498.7%	(13 129)	(2 397.6%)	646	118.0%	63	20.5%	(20 850.7%)
Operational Cost and Other Cost	37 744	39 580	6 671	17.7%	13 367	35.4%	9 082	22.9%	29 119	73.6%	6 243	72.5%	45.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 309	6 189	59 892		(10 405)		(1 258)		48 229		(12 396)		
Transfers and subsidies - capital (monetary allocations)	52 088	52 088	8 263	15.9%	13 301	25.5%	13 342	25.6%	34 906	67.0%	25 984	69.5%	(48.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 397	58 277	68 155		2 896		12 084		83 135		13 588		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	64 397	58 277	68 155		2 896		12 084		83 135		13 588		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 397	58 277	68 155		2 896		12 084		83 135		13 588		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 397	58 277	68 155		2 896		12 084		83 135		13 588		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	64 397	58 277	6 734	10.5%	11 869	18.4%	12 408	21.3%	31 011	53.2%	10 433	62.2%	18.9%
National Government	52 088	52 388	6 734	12.9%	11 702	22.5%	11 917	22.7%	30 353	57.9%	7 155	60.4%	66.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Department of Transport and Infrastructure)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 088	52 388	6 734	12.9%	11 702	22.5%	11 917	22.7%	30 353	57.9%	7 155	60.4%	66.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 309	5 889	-	-	167	1.4%	491	8.3%	658	11.2%	3 278	65.5%	(85.0%)
Capital Expenditure Functional	64 397	58 277	6 734	10.5%	11 869	18.4%	12 408	21.3%	31 011	53.2%	10 433	62.2%	18.9%
Municipal governance and administration	4 450	2 629	-	-	167	3.7%	2	.1%	169	6.4%	1 815	34.3%	(99.9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 450	2 629	-	-	167	3.7%	2	.1%	169	6.4%	1 815	34.3%	(99.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 759	12 760	-	-	130	.9%	489	3.8%	619	4.9%	1 463	75.9%	(66.6%)
Community and Social Services	1 000	500	-	-	-	-	489	97.8%	489	97.8%	1 463	83.0%	(66.6%)
Sport And Recreation	12 759	12 200	-	-	130	1.0%	-	-	130	1.1%	-	-	-
Public Safety	-	60	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 304	39 341	5 865	25.2%	11 571	49.7%	3 149	8.0%	20 586	52.3%	2 822	70.9%	11.6%
Planning and Development	-	300	-	-	-	-	-	-	-	-	-	-	-
Road Transport	23 304	39 041	5 865	25.2%	11 571	49.7%	3 149	8.1%	20 586	52.7%	2 822	70.9%	11.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	22 884	3 547	869	3.8%	-	-	8 768	247.2%	9 637	271.7%	4 333	61.9%	102.4%
Energy sources	3 800	200	-	-	-	-	8 295	4 147.5%	8 295	4 147.5%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	19 084	3 347	869	4.6%	-	-	473	14.1%	1 342	40.1%	4 333	66.6%	(89.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	638 345	648 676	384 117	60.2%	187 684	29.4%	504 393	77.8%	1 076 193	165.9%	105 458	106.0%	378.3%
Property rates	19 665	19 665	848	4.3%	4 630	23.5%	4 574	23.3%	10 051	51.1%	2 069	19.8%	121.1%

Service charges	14 824	14 824	426	2.9%	264	1.8%	424	2.9%	1 113	7.5%	506	6.9%	(16.3%)
Other revenue	16 910	38 046	86 706	512.8%	10 494	62.1%	149 202	392.2%	246 401	647.6%	50 128	496.0%	197.6%
Transfers and Subsidies - Operational	518 164	507 358	271 245	52.3%	155 384	30.0%	297 231	58.6%	723 860	142.7%	47 313	88.3%	528.2%
Transfers and Subsidies - Capital	52 088	52 088	22 255	42.7%	14 025	26.9%	49 540	95.1%	85 820	164.8%	4 930	105.3%	904.9%
Interest	16 696	16 696	2 637	15.8%	2 887	17.3%	3 423	20.5%	8 948	53.6%	512	14.1%	568.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(564 965)	(576 944)	(326 926)	57.9%	(276 067)	48.9%	(147 257)	25.5%	(750 251)	130.0%	(132 077)	87.4%	11.5%
Suppliers and employees	(559 863)	(570 773)	(326 926)	58.4%	(276 067)	49.3%	(147 257)	25.8%	(750 251)	131.4%	(132 077)	87.9%	11.5%
Finance charges	(5 102)	(6 171)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	73 380	71 732	57 191	77.9%	(88 384)	(120.4%)	357 135	497.9%	325 942	454.4%	(26 618)	384.7%	(1 441.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 397)	(58 277)	(6 734)	10.5%	(11 869)	18.4%	(12 408)	21.3%	(31 011)	53.2%	(10 433)	62.2%	18.9%
Capital assets	(64 397)	(58 277)	(6 734)	10.5%	(11 869)	18.4%	(12 408)	21.3%	(31 011)	53.2%	(10 433)	62.2%	18.9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(64 397)	(58 277)	(6 734)	10.5%	(11 869)	18.4%	(12 408)	21.3%	(31 011)	53.2%	(10 433)	62.2%	18.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 983	13 455	50 456	561.7%	(100 252)	(1 116.0%)	344 727	2 562.1%	294 931	2 192.0%	(37 052)	(105.4%)	(1 030.4%)
Cash/cash equivalents at the year begin:	140 341	140 341	132 616	94.5%	183 102	130.5%	82 849	59.0%	132 616	94.5%	319 155	148.7%	(74.0%)
Cash/cash equivalents at the year end:	149 324	153 796	183 102	122.6%	82 849	55.5%	427 576	278.0%	427 576	278.0%	182 103	149.6%	134.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	5 381	100.0%	5 381	3.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1 476	100.0%	1 476	9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	421	2.9%	316	2.2%	287	2.0%	13 533	93.0%	14 557	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3 169	100.0%	3 169	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	146	.8%	102	.6%	84	.5%	17 788	98.2%	18 119	10.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 498	4.3%	8 110	6.4%	315	2%	112 984	89.0%	126 907	74.8%	-	-	-	-
Total By Income Source	6 064	3.6%	8 528	5.0%	685	.4%	154 331	91.0%	169 608	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 064	3.6%	8 528	5.0%	685	.4%	154 331	91.0%	169 608	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 064	3.6%	8 528	5.0%	685	.4%	154 331	91.0%	169 608	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	26	35.2%	40	54.7%	7	10.1%	73	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	26	35.2%	40	54.7%	7	10.1%	73	100.0%

Contact Details

Municipal Manager	Mr Makgatho Kgabo Emmanuel	015 501 2300
Chief Financial Officer	Mr Nkhalanga AS	015 501 2318

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		6 098 014	6 218 615	2 031 837	33.3%	1 756 692	28.8%	1 511 067	24.3%	5 299 597	85.2%	1 463 753	89.4%	3.2%
Property rates		589 401	647 197	161 209	27.4%	177 994	30.2%	166 988	25.8%	506 191	78.2%	161 492	87.8%	3.4%

Service charges	2 618 473	2 485 710	666 327	25.4%	665 825	25.4%	622 714	25.1%	1 954 866	78.6%	614 671	80.7%	1.3%
Other revenue	275 056	303 153	85 187	31.0%	85 646	31.1%	82 283	27.1%	253 117	83.5%	54 837	90.8%	50.1%
Transfers and Subsidies - Operational	1 862 915	1 916 608	779 833	41.9%	615 680	33.0%	449 504	23.5%	1 845 017	96.3%	426 083	98.3%	5.5%
Transfers and Subsidies - Capital	595 575	663 763	302 664	50.8%	174 056	29.2%	159 993	24.1%	636 713	95.9%	172 948	106.1%	(7.5%)
Interest	156 594	202 184	36 617	23.4%	37 491	23.9%	29 586	14.6%	103 694	51.3%	33 722	55.7%	(12.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 184 562)	(5 355 701)	(1 282 310)	24.7%	(1 332 783)	25.7%	(1 199 485)	22.4%	(3 814 577)	71.2%	(1 036 580)	70.7%	15.7%
Suppliers and employees	(5 088 987)	(5 252 824)	(1 246 716)	24.5%	(1 327 649)	26.1%	(1 178 317)	22.4%	(3 752 682)	71.4%	(1 014 998)	70.3%	16.1%
Finance charges	(38 118)	(39 068)	(31 531)	82.7%	-	-	(16 603)	42.5%	(48 135)	123.2%	(18 303)	125.7%	(9.3%)
Transfers and Subsidies	(57 456)	(63 809)	(4 063)	7.1%	(5 133)	8.9%	(4 565)	7.2%	(13 761)	21.6%	(3 278)	44.2%	39.2%
Net Cash from/(used) Operating Activities	913 452	862 914	749 527	82.1%	423 910	46.4%	311 582	36.1%	1 485 019	172.1%	427 173	215.8%	(27.1%)
Cash Flow from Investing Activities													
Receipts	192	192	1	.5%	1	.7%	12	6.5%	15	7.7%	202	100.0%	(93.8%)
Proceeds on disposal of PPE	192	192	1	.5%	1	.7%	12	6.5%	15	7.7%	202	100.0%	(93.8%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(680 258)	(907 383)	(169 934)	25.0%	(267 015)	39.3%	(167 953)	18.5%	(604 903)	66.7%	(114 578)	72.6%	46.6%
Capital assets	(680 258)	(907 383)	(169 934)	25.0%	(267 015)	39.3%	(167 953)	18.5%	(604 903)	66.7%	(114 578)	72.6%	46.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(680 066)	(907 191)	(169 933)	25.0%	(267 014)	39.3%	(167 941)	18.5%	(604 888)	66.7%	(114 376)	72.6%	46.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	233 386	(44 278)	579 594	248.3%	156 896	67.2%	143 642	(324.4%)	880 132	(1 987.8%)	312 797	(4 918.3%)	(54.1%)
Cash/cash equivalents at the year begin:	229 950	708 477	708 477	308.1%	1 288 071	560.2%	1 444 967	204.4%	708 477	100.0%	1 042 809	100.0%	38.6%
Cash/cash equivalents at the year end:	463 337	664 199	1 288 071	278.0%	1 444 967	311.9%	1 588 608	239.2%	1 588 608	239.2%	1 355 606	420.1%	17.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27 127	8.3%	24 676	7.5%	5 973	1.8%	270 498	82.4%	328 273	15.1%	(46 623)	(14.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92 064	34.6%	17 043	6.4%	8 110	3.0%	149 260	56.0%	266 497	12.3%	(6 891)	(2.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	52 891	9.4%	19 629	3.5%	14 658	2.6%	476 196	84.5%	563 373	25.9%	(39 315)	(7.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	15 858	10.0%	7 134	4.5%	5 267	3.3%	131 062	82.3%	159 321	7.3%	(5 744)	(3.6%)	-	-
Receivables from Exchange Transactions - Waste Management	14 735	7.9%	6 707	3.6%	5 239	2.8%	160 120	85.7%	186 801	8.6%	(5 280)	(2.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	103	100.0%	103	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 876	2.2%	11 536	2.1%	11 228	2.1%	504 712	93.6%	539 352	24.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 314	3.3%	4 223	3.2%	3 900	3.0%	117 609	90.4%	130 046	6.0%	(7 653)	(5.9%)	-	-
Total By Income Source	218 885	10.1%	90 947	4.2%	54 376	2.5%	1 809 560	83.2%	2 173 767	100.0%	(111 506)	(5.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	28 669	7.8%	12 443	3.4%	8 584	2.3%	317 605	86.5%	367 301	16.9%	(6 416)	(1.7%)	-	-
Commercial	92 620	22.4%	20 229	4.9%	11 405	2.8%	289 000	69.9%	413 455	19.0%	(9 319)	(2.3%)	-	-
Households	97 395	7.0%	58 275	4.2%	34 387	2.5%	1 202 955	86.4%	1 393 012	64.1%	(95 771)	(6.9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	218 885	10.1%	90 947	4.2%	54 376	2.5%	1 809 560	83.2%	2 173 767	100.0%	(111 506)	(5.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 272	100.0%	-	-	-	-	-	-	23 272	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	23 272	100.0%	-	-	-	-	-	-	23 272	100.0%

Contact Details

Municipal Manager	Ms Thuso Nemugumoni	015 290 2102
Chief Financial Officer	Mr Thabo Nonyane	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	828 644	829 254	177 714	21.4%	134 600	16.2%	123 793	14.9%	436 107	52.6%	140 575	60.1%	(11.9%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	2 582	-	2 582	-	(2 155)	-	(219.8%)
Service charges - Waste Water Management	-	-	-	-	6	-	31	-	37	-	(119)	-	(125.8%)
Service charges - Waste Management	8 229	8 259	2 131	25.9%	2 025	24.6%	2 027	24.5%	6 184	74.9%	1 929	73.5%	5.1%
Sale of Goods and Rendering of Services	314 479	314 642	241	.1%	179	.1%	329	.1%	749	.2%	628	.5%	(47.5%)
Agency services	15 349	19 349	3 481	22.7%	1 209	7.9%	1 856	9.6%	6 546	33.8%	1 669	9.2%	11.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 642	6 642	1 356	20.4%	1 408	21.2%	5 645	85.0%	8 409	126.6%	(2 947)	62.3%	(291.6%)
Interest earned from Current and Non Current Assets	47 346	47 346	11 970	25.3%	10 692	22.6%	8 816	18.6%	31 478	66.5%	11 118	77.3%	(20.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	419	799	89	21.1%	74	17.6%	96	12.0%	258	32.3%	53	45.7%	80.8%
Licences or permits	162	107	15	9.3%	21	13.1%	39	36.9%	76	70.9%	161	114.2%	(75.5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 236	25 356	404	1.6%	353	1.4%	214	.8%	972	3.8%	28 140	130.7%	(99.2%)
Non-Exchange Revenue													
Property rates	43 173	45 647	12 423	28.8%	12 138	28.1%	12 298	26.9%	36 859	80.7%	11 371	82.4%	8.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	432	262	37	8.6%	30	6.9%	40	15.3%	107	40.8%	82	37.0%	(51.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	348 623	342 291	140 446	40.3%	101 179	29.0%	84 297	24.6%	325 922	95.2%	85 736	92.4%	(1.7%)
Interest Receivables	18 552	18 552	5 121	27.6%	5 286	28.5%	5 521	29.8%	15 928	85.9%	4 910	80.2%	12.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	638 715	616 820	71 356	11.2%	73 869	11.6%	87 007	14.1%	232 232	37.6%	73 310	39.6%	18.7%
Employee related costs	161 097	156 326	25 584	15.9%	27 976	17.4%	27 769	17.8%	81 328	52.0%	27 677	56.0%	.3%
Remuneration of councillors	27 053	31 053	6 297	23.3%	6 274	23.2%	6 273	20.2%	18 844	60.7%	6 567	71.6%	(4.5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	13 397	7 065	167	1.2%	733	5.5%	804	11.4%	1 704	24.1%	771	33.7%	4.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	51 269	51 269	7 416	14.5%	7 494	14.6%	7 585	14.8%	22 495	43.9%	8 133	58.4%	(6.7%)
Interest/Dividends and Rent on Land	933	933	-	-	-	-	-	-	-	-	-	-	-
Contracted services	203 542	186 778	16 727	8.2%	15 675	7.7%	30 073	16.1%	62 475	33.4%	11 246	30.6%	167.4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	95 235	95 235	1 230	1.3%	945	1.0%	1 278	1.3%	3 453	3.6%	1 187	(3.3%)	7.6%
Operational Cost and Other Cost	86 189	88 161	13 936	16.2%	14 772	17.1%	13 226	15.0%	41 933	47.6%	17 728	58.9%	(25.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	189 929	212 434	106 358		60 731		36 786		203 875		67 265		
Transfers and subsidies - capital (monetary allocations)	57 083	81 414	10 756	18.8%	23 097	40.5%	9 298	11.4%	43 150	53.0%	16 684	41.2%	(44.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	247 011	293 848	117 113		83 827		46 084		247 025		83 949		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	247 011	293 848	117 113		83 827		46 084		247 025		83 949		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	247 011	293 848	117 113		83 827		46 084		247 025		83 949		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	247 011	293 848	117 113		83 827		46 084		247 025		83 949		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	246 866	292 608	49 794	20.2%	50 002	20.3%	36 376	12.4%	136 173	46.5%	37 464	28.3%	(2.9%)
National Government	57 083	81 946	15 817	27.7%	13 434	23.5%	6 606	8.1%	35 857	43.8%	36 351	50.1%	(81.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	57 083	81 946	15 817	27.7%	13 434	23.5%	6 606	8.1%	35 857	43.8%	36 351	50.1%	(81.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	189 783	210 663	33 977	17.9%	36 568	19.3%	29 770	14.1%	100 315	47.6%	1 114	17.0%	2 572.8%
Capital Expenditure Functional	246 866	292 608	49 794	20.2%	50 002	20.3%	36 376	12.4%	136 173	46.5%	37 464	28.3%	(2.9%)
Municipal governance and administration	15 300	16 100	-	-	3 290	21.5%	2 439	15.1%	5 729	35.6%	(2 587)	3.8%	(194.3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 300	16 100	-	-	3 290	21.5%	2 439	15.1%	5 729	35.6%	(2 587)	3.8%	(194.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 400	33 400	2 481	17.2%	1 300	9.0%	1 567	4.7%	5 348	16.0%	5 430	60.3%	(71.1%)
Community and Social Services	14 400	33 400	2 481	17.2%	1 300	9.0%	1 567	4.7%	5 348	16.0%	5 430	60.3%	(71.1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	174 535	203 078	47 313	27.1%	43 707	25.0%	32 307	15.9%	123 327	60.7%	34 226	33.5%	(5.6%)
Planning and Development	70 129	77 320	20 200	28.8%	14 453	20.6%	15 281	19.8%	49 934	64.6%	38 410	51.3%	(60.2%)
Road Transport	103 436	124 787	27 112	26.2%	29 254	28.3%	17 026	13.6%	73 392	58.8%	(4 184)	18.0%	(506.9%)
Environmental Protection	970	970	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 631	40 031	-	-	1 705	4.0%	63	.2%	1 769	4.4%	396	6.1%	(84.0%)
Energy sources	21 200	21 600	-	-	-	-	-	-	-	-	292	1.0%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	21 431	18 431	-	-	1 705	8.0%	63	.3%	1 769	9.6%	104	13.2%	(39.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 794 120	1 681 886	377 455	21.0%	317 410	17.7%	742 230	44.1%	1 437 095	85.4%	116 822	14.7%	535.4%
Property rates	21 567	21 567	2 448	11.3%	3 628	16.8%	2 263	10.5%	8 339	38.7%	2 465	40.1%	(8.2%)

Service charges	26 834	26 834	9 135	34.0%	7 170	26.7%	7 013	26.1%	23 319	86.9%	10 974	86.6%	(36.1%)
Other revenue	407 280	333 163	1 538	.4%	40 554	10.0%	296 474	89.0%	338 567	101.6%	(38 408)	(1.7%)	(871.9%)
Transfers and Subsidies - Operational	1 234 010	1 171 562	325 272	26.4%	254 099	20.6%	399 186	34.1%	978 557	83.5%	129 446	20.2%	208.4%
Transfers and Subsidies - Capital	57 083	81 414	34 013	59.6%	14 357	25.2%	36 382	44.7%	84 752	104.1%	-	30.7%	(100.0%)
Interest	47 346	47 346	5 049	10.7%	(2 399)	(5.1%)	911	1.9%	3 562	7.5%	12 345	77.9%	(92.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(782 112)	(1 215 837)	(115 178)	14.7%	(163 617)	20.9%	(126 839)	10.4%	(405 634)	33.4%	(41 833)	10.0%	203.2%
Suppliers and employees	(782 112)	(1 215 837)	(115 178)	14.7%	(163 617)	20.9%	(126 839)	10.4%	(405 634)	33.4%	(41 833)	10.0%	203.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 012 008	466 050	262 278	25.9%	153 793	15.2%	615 391	132.0%	1 031 462	221.3%	74 989	22.4%	720.6%
Cash Flow from Investing Activities													
Receipts	24 000	24 000	238	1.0%	(26)	(.1%)	24	.1%	236	1.0%	-	-	(100.0%)
Proceeds on disposal of PPE	24 000	24 000	238	1.0%	(26)	(.1%)	24	.1%	236	1.0%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(283 896)	(283 896)	(49 794)	17.5%	(50 002)	17.6%	(36 376)	12.8%	(136 173)	48.0%	(37 464)	28.3%	(2.9%)
Capital assets	(283 896)	(283 896)	(49 794)	17.5%	(50 002)	17.6%	(36 376)	12.8%	(136 173)	48.0%	(37 464)	28.3%	(2.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(259 896)	(259 896)	(49 556)	19.1%	(50 028)	19.2%	(36 352)	14.0%	(135 937)	52.3%	(37 464)	28.3%	(3.0%)
Cash Flow from Financing Activities													
Receipts	65	65	10	15.9%	7	11.0%	11	17.6%	29	44.5%	(6)	-	(290.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	65	65	10	15.9%	7	11.0%	11	17.6%	29	44.5%	(6)	-	(290.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	65	65	10	15.9%	7	11.0%	11	17.6%	29	44.5%	(6)	-	(290.0%)
Net Increase/(Decrease) in cash held	752 177	206 219	212 732	28.3%	103 772	13.8%	579 050	280.8%	895 554	434.3%	37 518	20.1%	1 443.4%
Cash/cash equivalents at the year begin:	568 684	568 684	812 406	142.9%	1 020 823	179.5%	1 124 595	197.8%	812 406	142.9%	854 170	130.4%	31.7%
Cash/cash equivalents at the year end:	1 320 861	774 903	1 021 116	77.3%	1 124 595	85.1%	1 702 035	219.6%	1 702 035	219.6%	887 317	65.6%	91.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	525	-	2 136	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 841	1.4%	3 482	1.3%	3 410	1.3%	254 657	96.0%	265 390	55.6%	3 289	1.2%	36 158	13.6%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	4	-	76	-
Receivables from Exchange Transactions - Waste Management	590	1.0%	526	.9%	478	.8%	56 344	97.2%	57 938	12.1%	60	.1%	248	.4%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 279	1.5%	2 260	1.5%	2 250	1.5%	146 147	95.6%	152 936	32.1%	620	.4%	10 654	7.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	116	13.0%	-	-	18	2.0%	762	85.0%	896	2%	-	-	2	.2%
Total By Income Source	6 826	1.4%	6 268	1.3%	6 157	1.3%	457 909	96.0%	477 160	100.0%	4 498	.9%	49 275	10.3%
Debtors Age Analysis By Customer Group														
Organs of State	1 675	1.4%	1 568	1.4%	1 517	1.3%	111 334	95.9%	116 094	24.3%	4 498	3.9%	49 275	42.4%
Commercial	915	2.7%	587	1.7%	510	1.5%	31 766	94.0%	33 778	7.1%	-	-	-	-
Households	4 236	1.3%	4 113	1.3%	4 129	1.3%	314 809	96.2%	327 288	68.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 826	1.4%	6 268	1.3%	6 157	1.3%	457 909	96.0%	477 160	100.0%	4 498	.9%	49 275	10.3%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	721	94.6%	4	.5%	-	-	37	4.8%	762	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	721	94.6%	4	.5%	-	-	37	4.8%	762	100.0%

Contact Details

Municipal Manager	Ms M.A. Monyepao	015 633 4508
Chief Financial Officer	Mrs D.S. Diale	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 040 348	1 026 869	401 564	38.6%	321 718	30.9%	248 817	24.2%	972 099	94.7%	254 761	97.4%	(2.3%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	49 944	35 944	9 396	18.8%	8 937	17.9%	11 508	32.0%	29 841	83.0%	11 864	74.7%	(3.0%)
Service charges - Waste Water Management	288	1 288	796	276.5%	56	19.6%	74	5.7%	926	71.9%	56	89.1%	32.2%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	48	88	95	197.8%	59	122.8%	113	128.6%	267	303.4%	93	348.5%	21.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 000	25 000	12 547	83.6%	8 767	58.4%	12 851	51.4%	34 165	136.7%	12 740	106.1%	.9%
Interest earned from Current and Non Current Assets	63 922	63 922	19 049	29.8%	15 655	24.5%	5 781	9.0%	40 484	63.3%	17 626	87.9%	(67.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	150	-	-	84	-	147	98.2%	231	154.3%	-	-	(100.0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	911 146	900 477	359 681	39.5%	288 160	31.6%	218 344	24.2%	866 184	96.2%	212 382	99.0%	2.8%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 208 191	1 297 665	209 070	17.3%	197 314	16.3%	205 141	15.8%	611 524	47.1%	203 012	49.2%	1.0%
Employee related costs	495 324	467 035	88 171	17.8%	97 002	19.6%	102 247	21.9%	287 419	61.5%	89 429	55.8%	14.3%
Remuneration of councillors	20 516	16 630	4 006	19.5%	4 226	20.6%	4 168	22.4%	12 400	66.6%	4 196	65.5%	(.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	105 631	124 818	4 603	4.4%	25 077	23.7%	19 868	15.9%	49 548	39.7%	12 383	47.4%	60.4%
Debt Impairment	32 616	97 616	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	126 850	136 130	22 365	17.6%	26 889	21.2%	24 267	17.8%	73 522	54.0%	20 620	51.7%	17.7%
Interest,Dividends and Rent on Land	470	470	50	10.7%	44	9.4%	38	8.0%	132	28.1%	45	31.6%	(16.7%)
Contracted services	181 789	203 966	49 917	27.5%	10 965	6.0%	25 708	12.6%	86 590	42.5%	40 894	53.3%	(37.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	185 350	193 356	39 924	21.5%	33 111	17.9%	28 833	14.9%	101 868	52.7%	35 536	58.0%	(18.9%)
Disposal of Fixed and Intangible Assets	10 344	10 344	33	.3%	-	-	12	.1%	45	.4%	(90)	(.9%)	(113.4%)
Other Losses	49 301	45 301	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(167 843)	(270 796)	192 494		124 404		43 677		360 576		51 749		
Transfers and subsidies - capital (monetary allocations)	383 456	394 722	132 255	34.5%	177 045	46.2%	78 093	19.8%	387 393	98.1%	111 241	77.1%	(29.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	215 613	123 926	324 750		301 449		121 770		747 969		162 990		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	215 613	123 926	324 750		301 449		121 770		747 969		162 990		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	215 613	123 926	324 750		301 449		121 770		747 969		162 990		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	215 613	123 926	324 750		301 449		121 770		747 969		162 990		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	1 517 516	1 395 303	554 205	36.5%	542 880	35.8%	390 548	28.0%	1 487 633	106.6%	293 878	100.5%	32.9%

Service charges	49 944	35 944	5 017	10.0%	5 432	10.9%	4 872	13.6%	15 321	42.6%	5 557	48.0%	(12.3%)
Other revenue	109 048	238	25 457	23.3%	45 598	41.8%	41 269	17 340.0%	112 324	47 195.0%	37 079	219 088.1%	11.3%
Transfers and Subsidies - Operational	911 146	900 477	358 663	39.4%	287 045	31.5%	215 147	23.9%	860 855	95.6%	204 356	97.6%	5.3%
Transfers and Subsidies - Capital	383 456	394 722	146 019	38.1%	189 150	49.3%	123 479	31.3%	458 648	116.2%	29 261	86.5%	322.0%
Interest	63 922	63 922	19 049	29.8%	15 655	24.5%	5 781	9.0%	40 484	63.3%	17 626	87.9%	(67.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 175 843)	(881 043)	(250 546)	21.3%	(231 293)	19.7%	(212 166)	24.1%	(694 005)	78.8%	(204 492)	69.9%	3.8%
Suppliers and employees	(1 175 843)	(881 043)	(250 546)	21.3%	(231 293)	19.7%	(212 166)	24.1%	(694 005)	78.8%	(204 492)	69.9%	3.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	341 673	514 260	303 659	88.9%	311 587	91.2%	178 382	34.7%	793 628	154.3%	89 386	179.3%	99.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(393 366)	(430 571)	(128 030)	32.5%	(198 407)	50.4%	(98 328)	22.8%	(424 766)	98.7%	(125 096)	81.4%	(21.4%)
Capital assets	(393 366)	(430 571)	(128 030)	32.5%	(198 407)	50.4%	(98 328)	22.8%	(424 766)	98.7%	(125 096)	81.4%	(21.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(393 366)	(430 571)	(128 030)	32.5%	(198 407)	50.4%	(98 328)	22.8%	(424 766)	98.7%	(125 096)	81.4%	(21.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(150)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(150)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(51 843)	83 689	175 629	(338.8%)	113 180	(218.3%)	80 054	95.7%	368 862	440.8%	(35 710)	(309.2%)	(324.2%)
Cash/cash equivalents at the year begin:	447 974	661 150	661 150	147.6%	836 779	186.8%	949 959	143.7%	661 150	100.0%	910 247	100.0%	4.4%
Cash/cash equivalents at the year end:	396 131	744 839	836 779	211.2%	949 959	239.8%	1 030 013	138.3%	1 030 013	138.3%	874 537	180.0%	17.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	155	-	9 112	.9%	18 088	1.8%	976 487	97.3%	1 003 842	99.6%	-	-	(8 004 658)	(797.4%)
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	6	.1%	4 325	99.9%	4 331	.4%	-	-	-	-
Total By Income Source	155	-	9 112	.9%	18 094	1.8%	980 813	97.3%	1 008 173	100.0%	-	-	(8 004 658)	(794.0%)
Debtors Age Analysis By Customer Group														
Organs of State	3	-	156	.9%	309	1.8%	16 698	97.3%	17 166	1.7%	-	-	(136 880)	(797.4%)
Commercial	7	-	428	.9%	850	1.8%	45 895	97.3%	47 161	4.7%	-	-	(376 219)	(797.4%)
Households	145	-	8 528	.9%	16 928	1.8%	913 895	97.3%	939 496	93.2%	-	-	(7 491 560)	(797.4%)
Other	-	-	-	-	6	.1%	4 325	99.9%	4 331	.4%	-	-	-	-
Total By Customer Group	155	-	9 112	.9%	18 094	1.8%	980 813	97.3%	1 008 173	100.0%	-	-	(8 004 658)	(794.0%)

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	326	100.0%	-	-	-	-	-	-	326	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	326	100.0%	-	-	-	-	-	-	326	100.0%

Contact Details

Municipal Manager	Mr Ramakuntwane Selepe	015 294 1076
Chief Financial Officer	Mr Tebogo Malaka	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	618 057	734 026	142 719	23.1%	155 095	25.1%	151 277	20.6%	449 092	61.2%	186 497	73.5%	(18.9%)
Exchange Revenue													
Service charges - Electricity	145 635	146 185	26 002	17.9%	23 252	16.0%	28 097	19.2%	77 351	52.9%	21 881	48.5%	28.4%
Service charges - Water	59 889	149 723	9 180	15.3%	8 399	14.0%	9 510	6.4%	27 090	18.1%	8 419	40.6%	13.0%
Service charges - Waste Water Management	33 278	33 278	7 583	22.8%	7 761	23.3%	7 853	23.6%	23 196	69.7%	7 483	71.3%	4.9%
Service charges - Waste Management	20 116	20 116	4 412	21.9%	5 219	25.9%	5 208	25.9%	14 839	73.8%	3 915	58.5%	33.0%
Sale of Goods and Rendering of Services	1 861	2 276	129	6.9%	286	15.4%	105	4.6%	519	22.8%	249	51.8%	(58.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 370	59 496	16 487	30.3%	20 198	37.1%	21 116	35.5%	57 801	97.1%	18 342	138.6%	15.1%
Interest earned from Current and Non Current Assets	-	2 800	1 150	-	259	-	215	7.7%	1 624	58.0%	-	43.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	675	675	132	19.5%	145	21.4%	134	19.9%	411	60.9%	126	63.2%	6.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 507	1 747	57	3.8%	33	2.2%	235	13.5%	325	18.6%	479	29.2%	(50.9%)
Non-Exchange Revenue													
Property rates	134 125	134 125	25 102	18.7%	37 629	28.1%	37 149	27.7%	99 881	74.5%	40 036	101.7%	(7.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	914	914	(391)	(42.9%)	12	1.3%	6	.7%	(374)	(40.9%)	47	67.4%	(86.5%)
Licences or permits	5 583	5 728	50	.9%	20	.4%	12	.2%	82	1.4%	3	.3%	291.2%
Transfer and subsidies - Operational	160 105	162 090	52 827	33.0%	51 884	32.4%	41 636	25.7%	146 347	90.3%	85 516	84.5%	(51.3%)
Interest Receivables	-	14 874	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	601 405	690 963	108 593	18.1%	125 693	20.9%	128 691	18.6%	362 977	52.5%	123 327	56.8%	4.3%
Employee related costs	182 640	175 977	39 386	21.6%	40 266	22.0%	42 465	24.1%	122 117	69.4%	41 632	68.1%	2.0%
Remuneration of councillors	12 658	13 658	2 699	21.3%	2 663	21.0%	2 698	19.8%	8 060	59.0%	2 696	61.8%	.1%
Bulk purchases - electricity	132 203	126 203	28 224	21.3%	24 371	18.4%	38 188	30.3%	90 783	71.9%	27 571	60.8%	38.5%
Inventory consumed	60 933	107 118	5 454	9.0%	14 024	23.0%	16 277	15.2%	35 754	33.4%	13 341	64.7%	22.0%
Debt impairment	31 271	31 271	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	44 420	44 420	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	21 529	38 858	325	1.5%	213	1.0%	401	1.0%	939	2.4%	6 219	62.7%	(93.5%)
Contracted services	68 330	105 075	27 185	39.8%	34 841	51.0%	21 914	20.9%	83 939	79.9%	22 370	87.9%	(2.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	2 300	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	42 420	46 083	5 321	12.5%	9 316	22.0%	6 749	14.6%	21 385	46.4%	9 499	43.4%	(29.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 652	43 063	34 126	-	29 402	-	22 587	-	86 115	-	63 170	-	-
Transfers and subsidies - capital (monetary allocations)	111 465	123 716	-	-	-	-	39 721	32.1%	39 721	32.1%	1 067	4.4%	3 622.8%
Transfers and subsidies - capital (in-kind)	47 000	47 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	175 117	213 779	34 126	-	29 402	-	62 308	-	125 837	-	64 237	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	175 117	213 779	34 126	-	29 402	-	62 308	-	125 837	-	64 237	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	175 117	213 779	34 126	-	29 402	-	62 308	-	125 837	-	64 237	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	175 117	213 779	34 126	-	29 402	-	62 308	-	125 837	-	64 237	-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	109 480	127 716	16 635	15.2%	14 255	13.0%	5 613	4.4%	36 503	28.6%	1 021	10.6%	450.0%
National Government	109 480	127 716	16 635	15.2%	14 255	13.0%	5 613	4.4%	36 503	28.6%	1 021	10.7%	450.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	109 480	127 716	16 635	15.2%	14 255	13.0%	5 613	4.4%	36 503	28.6%	1 021	10.7%	450.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	109 480	127 716	16 635	15.2%	14 255	13.0%	5 613	4.4%	36 503	28.6%	1 021	10.6%	450.0%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 716	42 795	10 455	25.1%	7 932	19.0%	-	-	18 387	43.0%	-	12.2%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	41 716	42 795	10 455	25.1%	7 932	19.0%	-	-	18 387	43.0%	-	12.2%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	67 764	84 921	6 180	9.1%	6 323	9.3%	5 613	6.6%	18 116	21.3%	1 021	13.1%	450.0%
Energy sources	20 000	20 000	6 180	30.9%	6 323	31.6%	-	-	12 503	62.5%	-	-	-
Water Management	47 764	31 000	-	-	-	-	3 071	9.9%	3 071	9.9%	1 021	7.3%	200.9%
Waste Water Management	-	33 921	-	-	-	-	2 542	7.5%	2 542	7.5%	-	10.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	639 889	651 776	160 886	25.1%	122 695	19.2%	166 723	25.6%	450 305	69.1%	158 626	57.2%	5.1%
Property rates	120 694	120 694	32 924	27.3%	20 185	16.7%	27 506	22.8%	80 614	66.8%	26 832	90.5%	2.5%

Service charges	206 666	204 317	46 846	22.7%	31 081	15.0%	40 538	19.8%	118 465	58.0%	34 905	53.6%	16.1%
Other revenue	40 957	40 957	20 841	50.9%	14 960	36.5%	14 635	35.7%	50 436	123.1%	6 174	360.7%	137.0%
Transfers and Subsidies - Operational	160 108	110 329	60 276	37.6%	56 469	35.3%	84 045	76.2%	200 789	182.0%	90 715	53.7%	(7.4%)
Transfers and Subsidies - Capital	111 465	175 480	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(567 954)	(579 338)	(102 584)	18.1%	(93 561)	16.5%	(59 595)	10.3%	(255 740)	44.1%	(62 259)	33.7%	(4.3%)
Suppliers and employees	(546 425)	(557 810)	(102 584)	18.8%	(83 561)	17.1%	(59 593)	10.7%	(255 738)	45.8%	(62 259)	34.4%	(100.0%)
Finance charges	(21 529)	(21 529)	-	-	-	-	(2)	-	(2)	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 935	72 438	58 302	81.0%	29 134	40.5%	107 128	147.9%	194 565	268.6%	96 367	(305.3%)	11.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(109 480)	(115 716)	(19 166)	17.5%	(14 995)	13.7%	(5 883)	5.1%	(40 044)	34.6%	(1 067)	26.9%	451.4%
Capital assets	(109 480)	(115 716)	(19 166)	17.5%	(14 995)	13.7%	(5 883)	5.1%	(40 044)	34.6%	(1 067)	26.9%	451.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(109 480)	(115 716)	(19 166)	17.5%	(14 995)	13.7%	(5 883)	5.1%	(40 044)	34.6%	(1 067)	26.9%	451.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(37 545)	(43 278)	39 137	(104.2%)	14 139	(37.7%)	101 245	(233.9%)	154 521	(357.0%)	95 300	(129.3%)	6.2%
Cash/cash equivalents at the year begin:	193 960	193 960	41 837	21.6%	84 340	43.5%	98 479	50.8%	41 837	21.6%	27 234	45.5%	261.6%
Cash/cash equivalents at the year end:	156 415	150 682	84 340	53.9%	98 479	63.0%	199 724	132.5%	199 724	132.5%	122 533	117.8%	63.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 607	2.4%	1 998	1.0%	1 565	.8%	187 219	95.8%	195 389	17.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 974	6.7%	1 753	3.0%	2 130	3.6%	51 219	86.7%	59 076	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 015	4.3%	9 556	3.7%	9 013	3.5%	226 570	88.5%	256 154	22.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 660	1.8%	2 313	1.5%	2 268	1.5%	142 704	95.2%	149 944	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 581	1.8%	1 480	1.7%	1 323	1.5%	85 158	95.1%	89 542	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	345	100.0%	345	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 222	2.1%	7 124	2.1%	7 045	2.1%	316 061	93.7%	337 452	30.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	.1%	78	.2%	7	-	31 405	99.6%	31 519	2.8%	-	-	-	-
Total By Income Source	31 087	2.8%	24 303	2.2%	23 350	2.1%	1 040 681	93.0%	1 119 421	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 797	3.5%	1 277	2.5%	1 335	2.6%	47 676	91.5%	52 085	4.7%	-	-	-	-
Commercial	13 307	4.7%	10 371	3.7%	10 124	3.6%	249 158	88.1%	282 960	25.3%	-	-	-	-
Households	15 983	2.0%	12 655	1.6%	11 891	1.5%	743 847	94.8%	764 376	70.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 087	2.8%	24 303	2.2%	23 350	2.1%	1 040 681	93.0%	1 119 421	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	29 465	14.9%	-	-	2	-	168 757	85.1%	198 225	29.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 884)	(.8%)	16 905	3.6%	146	-	458 462	97.2%	471 629	70.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	25 581	3.8%	16 905	2.5%	149	-	627 219	93.6%	669 853	100.0%

Contact Details

Municipal Manager	Ms R Tshiswaise	014 772 2295
Chief Financial Officer	Ms R Tshiswaise	014 772 2295

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	904 210	888 328	279 085	30.9%	208 334	23.0%	195 799	22.0%	683 218	76.9%	207 202	79.0%	(5.5%)
Exchange Revenue													
Service charges - Electricity	270 621	252 939	81 422	30.1%	36 205	13.4%	39 203	15.5%	156 831	62.0%	61 032	69.4%	(35.8%)
Service charges - Water	73 956	73 956	18 148	24.5%	18 301	24.7%	16 369	22.1%	52 817	71.4%	14 775	69.8%	10.8%
Service charges - Waste Water Management	31 974	33 974	8 577	26.8%	8 267	25.9%	8 158	24.0%	25 002	73.6%	7 412	74.6%	10.1%
Service charges - Waste Management	26 500	26 500	6 790	25.6%	6 735	25.4%	6 320	23.8%	19 845	74.9%	6 227	75.0%	1.5%
Sale of Goods and Rendering of Services	1 915	1 915	205	10.7%	120	6.3%	214	11.2%	539	28.1%	379	70.0%	(43.5%)
Agency services	12 890	9 890	1 292	10.0%	1 612	12.5%	1 634	16.5%	4 538	45.9%	346	53.1%	372.6%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 227	56 227	14 369	26.5%	14 570	26.9%	12 800	22.8%	41 739	74.2%	14 656	84.3%	(12.7%)
Interest earned from Current and Non Current Assets	7 592	7 592	2 881	37.9%	1 392	18.3%	1 800	23.7%	6 073	80.0%	1 680	75.0%	7.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	839	639	102	12.2%	195	23.3%	171	26.7%	468	73.4%	213	69.9%	(20.1%)
Licences or permits	-	-	315	-	-	-	374	-	689	-	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 776	2 776	458	16.5%	296	10.6%	411	14.8%	1 164	41.9%	1 172	84.9%	(64.9%)
Non-Exchange Revenue													
Property rates	133 680	133 680	31 621	23.7%	29 772	22.3%	31 990	23.9%	93 383	69.9%	32 044	70.2%	(1.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 158	5 158	153	2.5%	603	9.8%	848	16.5%	1 604	31.1%	222	53.6%	281.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 209	260 209	106 209	40.8%	84 803	32.6%	69 192	26.6%	260 203	100.0%	60 760	96.4%	13.9%
Interest Receivables	20 874	22 874	6 543	31.3%	5 464	26.2%	6 315	27.6%	18 322	80.1%	6 284	89.0%	.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	901 405	886 132	195 293	21.7%	248 274	27.5%	177 392	20.0%	620 959	70.1%	182 759	70.9%	(2.9%)
Employee related costs	273 857	275 857	66 608	24.3%	69 587	25.4%	45 520	16.5%	181 714	65.9%	62 931	72.5%	(27.7%)
Remuneration of councillors	16 063	16 063	3 550	22.1%	3 550	22.1%	3 550	22.1%	10 650	66.3%	3 561	70.2%	(3.3%)
Bulk purchases - electricity	205 014	188 014	43 009	21.0%	46 228	22.5%	52 333	27.8%	141 571	75.3%	41 802	76.8%	25.2%
Inventory consumed	58 351	46 351	8 176	14.0%	15 193	26.0%	13 752	29.7%	37 120	80.1%	10 754	67.0%	27.9%
Debt impairment	52 323	46 323	9 854	18.8%	13 081	25.0%	8 720	18.8%	31 655	68.3%	5 476	58.8%	59.3%
Depreciation, Amortisation and Impairment	95 671	95 671	20 173	21.1%	20 150	21.1%	19 874	20.8%	60 197	62.9%	21 740	69.3%	(8.6%)
Interest/Dividends and Rent on Land	21 490	19 490	601	2.8%	813	3.8%	702	3.6%	2 116	10.9%	1 122	17.6%	(37.4%)
Contracted services	83 590	79 060	17 204	20.6%	19 397	23.2%	17 690	22.4%	54 291	68.7%	16 682	63.8%	6.0%
Transfers and subsidies	2 142	2 142	498	23.2%	33	1.5%	199	9.3%	729	34.0%	73	89.4%	173.3%
Irrecoverable debts written off	15 500	38 556	-	-	38 556	248.8%	-	-	38 556	100.0%	296	95.6%	(100.0%)
Operational Cost and Other Cost	77 405	78 605	25 621	33.1%	21 688	28.0%	15 052	19.1%	62 360	79.3%	18 322	78.5%	(17.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 804	2 196	83 792		(39 940)		18 407		62 259		24 443		
Transfers and subsidies - capital (monetary allocations)	117 238	117 238	19 989	17.0%	9 423	8.0%	115 892	98.9%	145 304	123.9%	635	31.1%	18 141.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 042	119 434	103 781		(30 517)		134 299		207 563		25 078		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120 042	119 434	103 781		(30 517)		134 299		207 563		25 078		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 042	119 434	103 781		(30 517)		134 299		207 563		25 078		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 042	119 434	103 781		(30 517)		134 299		207 563		25 078		

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25			Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	157 914	220 667	38 430	24.3%	49 157	31.1%	40 250	18.2%	127 838	57.9%	30 137	40.3%	33.6%
National Government	117 238	171 337	33 183	28.3%	46 948	40.0%	28 400	16.6%	108 531	63.3%	27 084	43.3%	4.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Department of Transport and Infrastructure)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	117 238	171 337	33 183	28.3%	46 948	40.0%	28 400	16.6%	108 531	63.3%	27 084	43.3%	4.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 676	49 330	5 247	12.9%	2 209	5.4%	11 850	24.0%	19 307	39.1%	3 054	25.5%	288.1%
Capital Expenditure Functional	157 914	220 667	38 430	24.3%	49 157	31.1%	40 250	18.2%	127 838	57.9%	30 137	40.3%	33.6%
Municipal governance and administration	6 790	6 873	292	4.3%	1 852	27.3%	361	5.3%	2 505	36.4%	-	47.6%	(100.0%)
Executive and Council	-	150	-	-	55	-	-	-	55	36.7%	-	86.4%	-
Finance and administration	6 790	6 723	292	4.3%	1 797	26.5%	361	5.4%	2 450	36.4%	-	32.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 386	2 250	-	-	308	12.9%	1 265	56.2%	1 573	69.9%	2 125	26.8%	(40.5%)
Community and Social Services	1 586	950	-	-	308	19.4%	437	46.0%	745	78.5%	-	-	(100.0%)
Sport And Recreation	-	500	-	-	101	-	101	20.3%	101	20.3%	2 125	26.3%	(95.2%)
Public Safety	800	800	-	-	-	-	726	90.8%	726	90.8%	-	212.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 158	79 262	15 769	28.6%	20 137	36.5%	11 688	14.7%	47 593	60.0%	8 529	21.7%	37.0%
Planning and Development	2 000	3 900	-	-	-	-	463	11.9%	463	11.9%	490	8.1%	(5.5%)
Road Transport	53 158	75 362	15 769	29.7%	20 137	37.9%	11 225	14.9%	47 130	62.5%	8 039	23.7%	39.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	93 580	132 282	22 370	23.9%	26 860	28.7%	26 936	20.4%	76 166	57.6%	19 483	47.1%	38.3%
Energy sources	9 503	10 595	1 220	12.8%	1 373	14.4%	3 435	32.4%	6 028	56.9%	3 407	51.9%	.8%
Water Management	68 583	95 205	18 562	27.1%	20 428	29.8%	23 501	24.7%	62 491	65.6%	11 556	48.0%	103.4%
Waste Water Management	12 994	24 982	2 588	19.9%	5 060	38.9%	-	-	7 648	30.6%	3 020	40.0%	(100.0%)
Waste Management	2 500	1 500	-	-	-	-	-	-	-	-	1 500	100.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		1 008 396	1 032 892	598 630	59.4%	(74 292)	(7.4%)	465 480	45.1%	989 818	95.8%	345 786	119.2%	34.6%
Property rates		96 082	96 082	10 269	10.7%	25 819	26.9%	2 194	2.3%	38 282	39.8%	84 639	387.4%	(97.4%)

Service charges	419 891	407 463	57 419	13.7%	81 267	19.4%	6 213	1.5%	144 898	35.6%	218 348	511.6%	(97.2%)
Other revenue	111 385	121 435	165 884	148.9%	(96 952)	(87.0%)	299 796	246.9%	368 728	303.6%	78 339	176.1%	282.7%
Transfers and Subsidies - Operational	260 209	260 209	318 924	122.6%	(112 589)	(43.3%)	79 689	30.6%	286 025	109.9%	(208 125)	(698.1%)	(138.3%)
Transfers and Subsidies - Capital	113 238	117 238	46 031	40.6%	28 046	24.8%	77 513	66.1%	151 590	129.3%	170 819	257.2%	(54.6%)
Interest	7 592	30 465	102	1.3%	117	1.5%	75	.2%	295	1.0%	1 767	296.2%	(95.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(852 244)	(815 522)	(196 553)	23.1%	(189 611)	22.2%	(221 179)	27.1%	(607 344)	74.5%	(216 827)	95.0%	2.0%
Suppliers and employees	(830 623)	(795 064)	(196 553)	23.7%	(189 611)	22.8%	(221 179)	27.8%	(607 344)	76.4%	(216 827)	97.6%	2.0%
Finance charges	(21 490)	(19 490)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(131)	(968)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	156 151	217 370	402 077	257.5%	(263 904)	(169.0%)	244 301	112.4%	382 474	176.0%	128 959	198.5%	89.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(181 601)	(260 355)	(48 271)	26.6%	(40 792)	22.5%	(55 535)	21.3%	(144 598)	55.5%	(23 182)	35.8%	139.6%
Capital assets	(181 601)	(260 355)	(48 271)	26.6%	(40 792)	22.5%	(55 535)	21.3%	(144 598)	55.5%	(23 182)	35.8%	139.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(181 601)	(260 355)	(48 271)	26.6%	(40 792)	22.5%	(55 535)	21.3%	(144 598)	55.5%	(23 182)	35.8%	139.6%
Cash Flow from Financing Activities													
Receipts	-	-	(37)	-	56	-	76	-	96	-	63	-	21.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(37)	-	56	-	76	-	96	-	63	-	21.4%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(37)	-	56	-	76	-	96	-	63	-	21.4%
Net Increase/(Decrease) in cash held	(25 450)	(42 985)	353 769	(1 390.1%)	(304 640)	1 197.0%	188 842	(439.3%)	237 972	(553.6%)	105 841	(563.9%)	78.4%
Cash/cash equivalents at the year begin:	91 274	66 067	-	-	420 056	460.2%	115 417	174.7%	-	-	322 426	-	(64.2%)
Cash/cash equivalents at the year end:	65 824	23 083	353 769	537.4%	115 417	175.3%	304 259	1 318.1%	304 259	1 318.1%	428 267	1 641.6%	(29.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 913	7.0%	5 154	2.4%	4 097	1.9%	189 044	88.7%	213 208	24.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 168	14.6%	3 331	2.1%	2 813	1.8%	129 226	81.5%	158 538	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	217 714	8.3%	6 810	2.6%	5 711	2.2%	226 056	86.8%	260 291	29.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 217	6.3%	2 521	2.2%	2 329	2.0%	102 342	89.9%	114 409	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 786	4.6%	2 130	1.7%	2 060	1.7%	114 793	92.0%	124 769	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	.9%	38	.5%	38	.5%	7 908	98.1%	8 060	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	416	6.7%	519	8.3%	155	2.5%	5 165	82.6%	6 255	.7%	-	-	-	-
Total By Income Source	73 289	8.3%	20 503	2.3%	17 203	1.9%	774 535	87.5%	885 530	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 361	9.5%	4 313	3.1%	2 872	2.0%	120 792	85.5%	141 338	16.0%	-	-	-	-
Commercial	4 679	15.9%	717	2.4%	594	2.0%	23 384	79.6%	29 374	3.3%	-	-	-	-
Households	54 869	7.7%	15 099	2.1%	13 594	1.9%	627 454	88.2%	711 036	80.3%	-	-	-	-
Other	361	9.5%	374	9.9%	143	3.8%	2 905	76.8%	3 782	.4%	-	-	-	-
Total By Customer Group	73 289	8.3%	20 503	2.3%	17 203	1.9%	774 535	87.5%	885 530	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 911	99.6%	76	.4%	-	-	-	-	17 987	69.2%
Bulk Water	-	-	-	-	-	-	6 680	100.0%	6 680	25.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	422	89.4%	26	5.4%	-	-	24	5.1%	472	1.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	862	99.8%	-	-	1	.2%	-	-	864	3.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	19 195	73.8%	101	.4%	1	-	6 704	25.8%	26 002	100.0%

Contact Details

Municipal Manager	Ms Feziwe Nogilana-Raphela	014 762 1508
Chief Financial Officer	Ms Lesego Margaret Mathwa	014 762 1482

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	656 606	719 111	187 355	28.5%	187 417	28.5%	180 336	25.1%	555 108	77.2%	190 635	79.6%	(5.4%)
Exchange Revenue													
Service charges - Electricity	189 484	189 966	42 151	22.2%	53 670	28.3%	48 859	25.7%	144 680	76.2%	42 754	74.7%	14.3%
Service charges - Water	50 250	46 104	11 652	23.2%	9 851	19.6%	10 322	22.4%	31 825	69.0%	9 233	59.1%	11.8%
Service charges - Waste Water Management	26 128	24 520	6 258	24.0%	5 485	21.0%	5 634	23.0%	17 377	70.9%	5 058	72.1%	11.4%
Service charges - Waste Management	11 267	11 433	3 012	26.7%	2 697	23.9%	2 791	24.4%	8 500	74.3%	2 601	73.8%	7.3%
Sale of Goods and Rendering of Services	1 400	1 400	356	25.4%	250	17.8%	263	18.8%	868	62.0%	458	62.4%	(42.6%)
Agency services	6 000	6 000	1 562	26.0%	1 037	17.3%	1 080	18.0%	3 678	61.3%	783	63.3%	37.9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 389	14 029	3 119	20.3%	3 245	21.1%	3 158	22.5%	9 523	67.9%	3 834	73.6%	(17.6%)
Interest earned from Current and Non Current Assets	5 000	8 000	975	19.5%	1 462	29.2%	1 443	18.0%	3 881	48.5%	1 409	69.7%	2.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 223	1 336	332	27.2%	342	28.0%	329	24.6%	1 003	75.1%	296	75.4%	11.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 470	3 487	388	15.7%	934	37.8%	233	6.7%	1 556	44.6%	89	58.9%	162.4%
Non-Exchange Revenue													
Property rates	115 924	115 924	26 900	23.2%	28 240	24.4%	28 368	24.5%	83 508	72.0%	27 170	66.4%	4.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	43 548	103 544	23 909	54.9%	25 571	58.7%	35 661	34.4%	85 141	82.2%	45 914	99.3%	(22.3%)
Licences or permits	3 447	3 447	605	17.5%	1 074	31.2%	650	18.9%	2 329	67.6%	537	71.1%	21.0%
Transfer and subsidies - Operational	151 036	151 426	62 211	41.2%	49 512	32.8%	37 249	24.6%	148 972	98.4%	35 339	98.7%	5.4%
Interest Receivables	17 045	15 675	3 575	21.0%	3 639	21.4%	3 901	24.9%	11 115	70.9%	3 985	75.8%	(2.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 595	2 424	349	9.7%	406	11.3%	396	16.3%	1 151	47.5%	840	66.3%	(52.9%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	13 398	20 398	-	-	-	-	-	-	-	-	10 335	99.4%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	627 799	684 752	128 747	20.5%	156 266	24.9%	135 011	19.7%	420 024	61.3%	140 340	65.5%	(3.8%)
Employee related costs	181 826	194 051	42 028	23.1%	41 950	23.1%	45 315	23.4%	129 293	66.6%	40 464	65.7%	12.0%
Remuneration of councillors	9 715	10 297	2 047	21.1%	2 130	21.9%	2 455	23.8%	6 631	64.4%	2 185	72.9%	12.3%
Bulk purchases - electricity	178 230	178 230	52 703	29.6%	40 326	22.6%	40 493	22.7%	133 521	74.9%	33 094	75.1%	22.4%
Inventory consumed	36 309	36 495	7 966	21.9%	8 613	23.7%	9 123	25.0%	25 703	70.4%	7 656	64.9%	19.2%
Debt impairment	24 996	61 318	-	-	8 816	35.3%	-	-	8 816	14.4%	26 681	76.7%	(100.0%)
Depreciation, Amortisation and Impairment	44 944	49 090	-	-	20 961	46.6%	13 076	26.6%	34 037	69.3%	2 545	70.4%	413.8%
Interest/Dividends and Rent on Land	18 612	10 345	-	-	-	-	-	-	-	-	605	3.2%	(100.0%)
Contracted services	84 683	80 503	12 273	14.5%	16 740	19.8%	15 747	19.6%	44 760	55.6%	16 066	54.8%	(2.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	48 485	64 422	11 731	24.2%	16 730	34.5%	8 802	13.7%	37 263	57.8%	11 045	63.8%	(20.3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 807	34 359	58 608		31 151		45 325		135 084		50 294		
Transfers and subsidies - capital (monetary allocations)	151 051	171 497	56 907	37.7%	40 639	26.9%	16 921	9.9%	114 468	66.7%	15 600	41.9%	8.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	179 858	205 855	115 516		71 790		62 247		249 552		65 894		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	179 858	205 855	115 516		71 790		62 247		249 552		65 894		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	179 858	205 855	115 516		71 790		62 247		249 552		65 894		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	179 858	205 855	115 516		71 790		62 247		249 552		65 894		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	152 011	171 875	49 629	32.6%	37 609	24.7%	19 763	11.5%	107 002	62.3%	16 061	39.4%	23.0%
National Government	131 349	149 077	48 702	37.1%	36 397	27.7%	15 277	10.2%	100 377	67.3%	13 456	41.4%	13.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	131 349	149 077	48 702	37.1%	36 397	27.7%	15 277	10.2%	100 377	67.3%	13 456	41.4%	13.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 662	22 799	927	4.5%	1 212	5.9%	4 486	19.7%	6 625	29.1%	2 606	24.9%	72.2%
Capital Expenditure Functional	152 011	171 875	49 629	32.6%	37 609	24.7%	19 763	11.5%	107 002	62.3%	16 061	39.4%	23.0%
Municipal governance and administration	3 580	3 684	102	2.8%	-	-	2 903	78.8%	3 005	81.6%	1 034	36.3%	180.7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 280	3 684	102	3.1%	-	-	2 903	78.8%	3 005	81.6%	1 034	36.3%	180.7%
Internal audit	300	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 561	1 505	-	-	86	5.5%	62	4.1%	148	9.8%	153	96.5%	(59.5%)
Community and Social Services	411	180	-	-	-	-	-	-	-	-	153	100.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	37	-	37	-	-	100.0%	(100.0%)
Public Safety	1 150	1 325	-	-	86	7.5%	24	1.8%	110	8.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 950	46 065	6 992	24.2%	10 817	37.4%	4 476	9.7%	22 286	48.4%	563	38.0%	694.6%
Planning and Development	500	250	-	-	-	-	-	-	-	-	-	-	-
Road Transport	28 450	45 815	6 992	24.6%	10 817	38.0%	4 476	9.8%	22 286	48.6%	563	38.0%	694.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	117 920	120 621	42 535	36.1%	26 706	22.6%	12 322	10.2%	81 563	67.6%	14 311	38.5%	(13.9%)
Energy sources	25 752	27 530	6 884	26.7%	4 374	17.0%	2 059	7.5%	13 318	48.4%	2 840	21.3%	(27.5%)
Water Management	57 338	57 459	22 375	39.0%	15 605	27.2%	6 954	12.1%	44 934	78.2%	1 704	18.8%	308.2%
Waste Water Management	28 213	27 792	12 073	42.8%	5 432	19.3%	2 383	8.6%	19 887	71.6%	7 696	44.6%	(69.0%)
Waste Management	6 616	7 839	1 203	18.2%	1 295	19.6%	926	11.8%	3 424	43.7%	2 072	70.8%	(55.3%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	756 180	775 849	244 409	32.3%	214 386	28.4%	217 228	28.0%	676 023	87.1%	191 752	84.1%	13.3%
	104 332	93 898	23 314	22.3%	22 732	21.8%	20 207	21.5%	66 253	70.6%	22 366	64.1%	(9.7%)

Service charges	249 416	239 360	69 565	27.9%	71 270	28.6%	72 881	30.4%	213 716	89.3%	64 989	90.9%	12.1%
Other revenue	78 146	96 955	34 490	44.1%	22 019	28.2%	15 722	16.2%	72 231	74.5%	12 958	77.5%	21.3%
Transfers and Subsidies - Operational	151 036	151 036	62 452	41.3%	48 884	32.4%	37 112	24.6%	148 449	98.3%	35 079	99.0%	5.8%
Transfers and Subsidies - Capital	140 291	160 961	52 623	37.5%	47 204	33.6%	69 176	43.0%	169 003	105.0%	53 896	91.3%	28.4%
Interest	32 960	33 638	1 966	6.0%	2 277	6.9%	2 130	6.3%	6 372	18.9%	2 464	14.2%	(13.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(559 147)	(572 496)	(159 237)	28.5%	(147 932)	26.5%	(139 538)	24.4%	(446 707)	78.0%	(124 530)	80.7%	12.1%
Suppliers and employees	(559 147)	(572 496)	(159 237)	28.5%	(147 932)	26.5%	(139 538)	24.4%	(446 707)	78.0%	(124 530)	80.7%	12.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	197 033	203 353	85 172	43.2%	66 454	33.7%	77 690	38.2%	229 316	112.8%	67 222	93.9%	15.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(152 011)	(193 876)	(71 293)	46.9%	(40 479)	26.6%	(19 605)	10.1%	(131 377)	67.8%	(18 118)	44.5%	8.2%
Capital assets	(152 011)	(193 876)	(71 293)	46.9%	(40 479)	26.6%	(19 605)	10.1%	(131 377)	67.8%	(18 118)	44.5%	8.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(152 011)	(193 876)	(71 293)	46.9%	(40 479)	26.6%	(19 605)	10.1%	(131 377)	67.8%	(18 118)	44.5%	8.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	45 022	9 476	13 879	30.8%	25 974	57.7%	58 085	612.9%	97 939	1 033.5%	49 104	250.1%	18.3%
Cash/cash equivalents at the year begin:	25 270	52 871	52 852	209.1%	66 754	264.2%	92 728	175.4%	52 852	100.0%	82 396	100.0%	12.5%
Cash/cash equivalents at the year end:	70 293	62 348	66 754	95.0%	92 728	131.9%	150 813	241.9%	150 813	241.9%	131 499	194.1%	14.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 949	5.9%	2 205	3.3%	1 736	2.6%	59 548	88.3%	67 437	15.9%	(9 629)	(14.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 464	42.3%	4 278	17.3%	570	2.3%	9 401	38.0%	24 714	5.8%	(202)	(.8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	7 749	5.3%	4 337	2.9%	3 547	2.4%	131 615	89.4%	147 247	34.8%	(2 310)	(1.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 177	5.4%	1 143	2.8%	999	2.5%	36 368	89.4%	40 687	9.6%	(5 234)	(12.9%)	-	-
Receivables from Exchange Transactions - Waste Management	990	6.2%	441	2.8%	359	2.3%	14 118	68.7%	15 908	3.8%	(1 863)	(11.7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 397	2.0%	2 288	1.9%	2 450	2.0%	112 930	94.1%	120 065	28.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	109	1.6%	92	1.3%	128	1.9%	6 498	95.2%	6 827	1.6%	(6 072)	(88.9%)	-	-
Total By Income Source	27 834	6.6%	14 784	3.5%	9 790	2.3%	370 479	87.6%	422 887	100.0%	(25 510)	(6.0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 798	7.1%	1 395	5.5%	837	3.3%	21 396	84.1%	25 426	6.0%	(9)	-	-	-
Commercial	15 864	8.9%	7 470	4.2%	3 627	2.0%	150 758	84.8%	177 719	42.0%	(724)	(.4%)	-	-
Households	10 173	4.6%	5 919	2.7%	5 326	2.4%	198 324	90.3%	219 742	52.0%	(24 778)	(11.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 834	6.6%	14 784	3.5%	9 790	2.3%	370 479	87.6%	422 887	100.0%	(25 510)	(6.0%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 874	55.2%	-	-	-	-	12 889	44.8%	28 763	82.6%
Bulk Water	1 954	100.0%	-	-	-	-	-	-	1 954	5.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 111	100.0%	-	-	-	-	-	-	4 111	11.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	21 939	63.0%	-	-	-	-	12 889	37.0%	34 828	100.0%

Contact Details

Municipal Manager	Mr Tsatsi George Ramagaga	014 736 8000
Chief Financial Officer	Mr Lucas Tshepo Tlfi	014 736 8001

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	1 720 308	1 722 977	405 834	23.6%	473 727	27.5%	451 278	26.2%	1 330 840	77.2%	355 283	72.5%	27.0%	
Exchange Revenue														
Service charges - Electricity	489 694	489 694	100 782	20.6%	87 954	18.0%	169 937	34.7%	358 672	73.2%	107 352	65.9%	58.3%	
Service charges - Water	243 834	243 834	6 514	2.7%	69 710	28.6%	42 971	17.6%	119 195	48.9%	40 538	67.1%	6.0%	
Service charges - Waste Water Management	27 846	27 828	4 613	16.6%	5 051	18.1%	4 931	17.7%	14 595	52.4%	4 719	53.3%	4.5%	
Service charges - Waste Management	68 576	68 523	7 665	11.2%	7 371	10.7%	7 361	10.7%	22 396	32.7%	7 046	33.4%	4.5%	
Sale of Goods and Rendering of Services	4 811	4 811	1 022	21.3%	726	15.1%	1 310	27.2%	3 059	63.6%	1 183	72.3%	10.8%	
Agency services	13 541	13 541	-	-	-	-	-	-	-	-	-	-	-	
Interest - Deemed Interest	1 430	1 430	10	.7%	38	2.7%	143	10.0%	192	13.4%	401	68.1%	(64.3%)	
Interest earned from Receivables	67 419	67 419	17 637	26.2%	19 727	29.3%	20 354	30.2%	57 718	85.6%	16 153	74.8%	26.0%	
Interest earned from Current and Non Current Assets	5 339	2 667	364	6.8%	631	11.8%	505	19.0%	1 500	56.3%	129	28.7%	290.6%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 513	2 513	478	19.0%	675	26.8%	481	19.2%	1 634	65.0%	995	92.1%	(51.6%)	
Licences or permits	2 825	2 674	6	.2%	8	.3%	3	.1%	17	.6%	867	76.8%	(99.6%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 930	1 930	199	10.3%	149	7.7%	114	5.9%	462	23.9%	33	41.0%	243.5%	
Non-Exchange Revenue														
Property rates	126 216	126 288	29 137	23.1%	29 374	23.3%	29 900	23.7%	88 412	70.0%	28 339	69.6%	5.5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 036	7 376	2 179	107.0%	1 230	60.4%	5 230	70.9%	8 638	117.1%	7 201	402.4%	(27.4%)	
Licences or permits	34	185	66	194.7%	39	114.2%	1	.8%	107	57.9%	43	190.2%	(96.6%)	
Transfer and subsidies - Operational	641 670	641 670	230 566	35.9%	246 382	38.4%	163 260	25.4%	640 208	99.8%	135 888	85.5%	20.1%	
Interest Receivables	19 512	19 512	4 595	23.6%	4 662	23.9%	4 777	24.5%	14 034	71.9%	4 396	70.0%	8.7%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	1 082	1 082	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 634 881	1 681 934	409 645	25.1%	402 034	24.6%	295 595	17.6%	1 107 274	65.8%	331 203	66.5%	(10.8%)	
Employee related costs	416 172	419 848	102 428	24.6%	104 894	25.2%	106 717	25.4%	314 039	74.8%	86 164	73.1%	23.9%	
Remuneration of councillors	28 243	27 442	6 366	22.5%	6 220	22.0%	7 346	26.8%	19 932	72.6%	16 134	59.6%	(54.5%)	
Bulk purchases - electricity	362 128	362 128	87 056	24.0%	93 088	25.7%	54 194	15.0%	234 339	64.7%	88 435	67.4%	(38.7%)	
Inventory consumed	91 373	111 480	25 223	27.6%	19 960	21.8%	(5 853)	(5.3%)	39 330	35.3%	17 942	60.7%	(132.6%)	
Debt impairment	112 919	112 919	-	-	-	-	-	-	-	-	(1 231)	100.0%	(100.0%)	
Depreciation, Amortisation and Impairment	97 992	98 398	31 425	32.1%	30 914	31.5%	31 197	31.7%	93 536	95.1%	-	-	(100.0%)	
Interest/Dividends and Rent on Land	2 801	3 451	13	.5%	3 380	120.6%	3 007	87.1%	6 400	185.5%	2 529	127.3%	18.9%	
Contracted services	275 205	311 377	110 820	40.3%	65 935	24.0%	72 765	23.4%	249 520	80.1%	91 615	73.1%	(20.6%)	
Transfers and subsidies	26 669	11 639	60	.2%	39	.1%	58	.5%	156	1.3%	358	28.0%	(83.7%)	
Irrecoverable debts written off	32 270	32 733	6 924	21.5%	7 616	23.6%	2 426	7.4%	16 966	51.8%	5	100.0%	52 769.6%	
Operational Cost and Other Cost	189 108	190 518	39 330	20.8%	69 987	37.0%	23 738	12.5%	133 055	69.8%	29 255	56.5%	(18.9%)	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	85 427	41 043	(3 811)		71 694		155 683		223 566		24 080			
Transfers and subsidies - capital (monetary allocations)	400 566	368 384	105 196	26.3%	108 828	27.2%	50 425	13.7%	264 449	71.8%	103 553	82.2%	(51.3%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	485 993	409 426	101 385		180 522		206 108		488 015		127 633			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	485 993	409 426	101 385		180 522		206 108		488 015		127 633			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	485 993	409 426	101 385		180 522		206 108		488 015		127 633			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	485 993	409 426	101 385		180 522		206 108		488 015		127 633			

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	440 756	463 333	128 827	29.2%	104 173	23.6%	56 729	12.2%	289 729	62.5%	78 551	77.9%	(27.8%)
National Government	400 566	370 237	83 692	20.9%	104 173	26.0%	43 562	11.8%	231 428	62.5%	78 269	78.0%	(44.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	400 566	370 237	83 692	20.9%	104 173	26.0%	43 562	11.8%	231 428	62.5%	78 269	78.0%	(44.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 190	93 096	45 135	112.3%	-	-	13 166	14.1%	58 301	62.6%	282	37.8%	4 568.5%
Capital Expenditure Functional	440 756	463 333	128 827	29.2%	104 173	23.6%	58 457	12.6%	291 457	62.9%	78 551	77.9%	(25.6%)
Municipal governance and administration	2 190	45 545	45 135	2 060.9%	-	-	260	.6%	45 395	99.7%	282	23.5%	(7.8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 190	45 545	45 135	2 060.9%	-	-	260	.6%	45 395	99.7%	282	23.5%	(7.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 861	8 277	2 078	30.3%	-	-	-	-	2 078	25.1%	3 987	61.1%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 861	8 277	2 078	30.3%	-	-	-	-	2 078	25.1%	3 987	61.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 905	48 446	23 991	51.1%	8 554	18.2%	3 115	6.4%	35 660	73.8%	10 460	83.1%	(70.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	46 905	48 446	23 991	51.1%	8 554	18.2%	3 115	6.4%	35 660	73.8%	10 460	83.1%	(70.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	384 800	361 065	57 623	15.0%	95 619	24.8%	55 082	15.3%	208 325	55.7%	63 822	77.6%	(13.7%)
Energy sources	88 013	91 304	16 372	18.6%	7 077	8.0%	8 041	8.8%	31 491	34.5%	3 910	53.4%	105.6%
Water Management	220 551	204 014	36 832	16.7%	75 709	34.3%	38 987	19.1%	151 538	74.3%	51 065	81.7%	(23.6%)
Waste Water Management	76 236	60 200	4 419	5.8%	12 833	16.8%	6 001	10.0%	23 252	38.6%	7 826	70.6%	(23.3%)
Waste Management	-	5 547	-	-	-	-	2 044	36.8%	2 044	36.8%	1 020	63.6%	100.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to

Service charges	757 518	757 518	107 129	14.1%	126 885	16.8%	180 368	23.8%	414 382	54.7%	115 908	34.1%	55.6%
Other revenue	85 856	91 232	65 955	76.8%	59 680	69.5%	57 331	62.8%	182 966	200.6%	21 840	1 022.3%	162.5%
Transfers and Subsidies - Operational	641 670	641 670	261 262	40.7%	213 010	33.2%	157 580	24.6%	631 852	98.5%	152 874	100.8%	3.1%
Transfers and Subsidies - Capital	400 666	368 384	73 268	18.3%	182 490	45.6%	166 338	45.2%	422 096	114.6%	130 253	(34 411.0%)	27.7%
Interest	83 576	83 574	1 058	1.3%	1 364	1.6%	1 815	2.2%	4 237	5.1%	913	12.8%	98.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 411 525)	(1 451 603)	(330 031)	23.4%	(267 542)	19.0%	(523 301)	36.0%	(1 120 874)	77.2%	(231 359)	923.8%	126.2%
Suppliers and employees	(1 382 054)	(1 422 133)	(330 031)	23.9%	(267 542)	19.4%	(523 301)	36.8%	(1 120 874)	78.8%	(231 359)	923.8%	126.2%
Finance charges	(2 801)	(2 801)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(26 669)	(26 669)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	702 704	635 661	197 290	28.1%	335 481	47.7%	61 939	9.7%	594 710	93.6%	210 452	41.8%	(70.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(440 756)	(461 480)	(94 628)	21.5%	(112 600)	25.5%	(58 173)	12.6%	(265 401)	57.5%	(95 718)	(27 366.8%)	(39.2%)
Capital assets	(440 756)	(461 480)	(94 628)	21.5%	(112 600)	25.5%	(58 173)	12.6%	(265 401)	57.5%	(95 718)	(27 366.8%)	(39.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(440 756)	(461 480)	(94 628)	21.5%	(112 600)	25.5%	(58 173)	12.6%	(265 401)	57.5%	(95 718)	(27 366.8%)	(39.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	261 949	174 181	102 663	39.2%	222 881	85.1%	3 766	2.2%	329 309	189.1%	114 734	21.7%	(96.7%)
Cash/cash equivalents at the year begin:	13 480	79 488	14 652	108.7%	120 086	890.9%	328 402	413.1%	14 652	18.4%	210 001	-	56.4%
Cash/cash equivalents at the year end:	275 428	253 669	120 086	43.6%	342 966	124.5%	332 168	130.9%	332 168	130.9%	324 736	21.6%	2.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	41 796	5.2%	38 615	4.8%	36 696	4.6%	682 405	85.4%	799 512	41.2%	15 796	2.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 909	19.9%	36 952	17.5%	7 485	3.6%	124 473	59.0%	210 819	10.9%	43 897	20.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	9 184	3.4%	5 804	2.2%	4 169	1.6%	247 413	92.8%	266 570	13.7%	(5 402)	(2.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 947	2.4%	1 335	1.7%	1 184	1.5%	76 260	94.5%	80 727	4.2%	(379)	(5%)	-	-
Receivables from Exchange Transactions - Waste Management	2 201	2.0%	1 709	1.5%	1 746	1.6%	106 222	94.9%	111 678	5.8%	(2 503)	(2.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	10	16.6%	5	8.2%	3	5.4%	44	69.8%	63	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 755	1.9%	8 526	1.8%	8 333	1.8%	444 686	94.6%	470 300	24.2%	(2)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	131	10.2%	266	20.6%	8	7%	888	68.6%	1 294	1%	(2 250)	(173.8%)	-	-
Total By Income Source	105 935	5.5%	93 213	4.8%	59 625	3.1%	1 682 390	86.7%	1 941 162	100.0%	49 156	2.5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 164	3.0%	3 853	2.2%	3 705	2.1%	161 890	92.7%	174 613	9.0%	3 466	2.0%	-	-
Commercial	35 428	20.1%	31 265	17.7%	4 504	2.8%	104 779	59.4%	176 375	9.1%	31 374	17.8%	-	-
Households	65 343	4.1%	58 094	3.7%	51 017	3.2%	1 415 721	89.0%	1 590 175	81.9%	14 316	.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	105 935	5.5%	93 213	4.8%	59 625	3.1%	1 682 390	86.7%	1 941 162	100.0%	49 156	2.5%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	35 917	18.3%	-	-	160 365	81.7%	196 282	81.0%
Bulk Water	-	-	-	-	12 955	100.0%	-	-	12 955	5.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 685	35.4%	2 931	8.9%	2 910	8.8%	15 505	46.9%	33 031	13.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 685	4.8%	38 848	16.0%	15 865	6.5%	175 871	72.6%	242 268	100.0%

Contact Details

Municipal Manager	Mr Morris Matuleka	015 491 9604
Chief Financial Officer	Mr Christiaan Peter Hoffman	015 491 9606

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 000 924	981 773	258 055	25.8%	237 674	23.7%	234 882	23.9%	730 611	74.4%	182 025	65.5%	29.0%
Exchange Revenue													
Service charges - Electricity	335 588	335 430	80 888	24.1%	74 487	22.2%	72 457	21.6%	227 831	67.9%	52 357	58.1%	38.4%
Service charges - Water	131 310	111 310	18 861	14.4%	21 181	16.1%	22 651	20.3%	62 693	56.3%	21 193	59.1%	6.9%
Service charges - Waste Water Management	56 877	57 000	12 951	22.8%	12 119	21.3%	12 125	21.3%	37 194	65.3%	11 728	67.8%	3.4%
Service charges - Waste Management	33 231	35 873	9 299	28.0%	8 543	25.7%	8 507	23.7%	26 349	73.5%	7 166	68.8%	18.7%
Sale of Goods and Rendering of Services	4 027	3 817	539	13.4%	775	19.2%	664	17.4%	1 978	51.8%	558	47.2%	19.0%
Agency services	3 574	3 574	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	86 326	85 096	16 735	19.4%	28 292	32.8%	29 669	34.9%	74 696	87.8%	3 713	58.1%	699.1%
Interest earned from Current and Non Current Assets	1 204	2 434	608	50.5%	762	63.3%	291	12.0%	1 661	68.3%	532	120.4%	(45.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	(108)	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	581	627	39	6.8%	117	20.1%	116	18.5%	272	43.4%	106	41.5%	9.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 539	2 592	775	14.0%	443	8.0%	575	22.2%	1 793	69.2%	619	47.8%	(7.1%)
Non-Exchange Revenue													
Property rates	160 352	160 352	45 220	28.2%	40 845	25.5%	41 164	25.7%	127 230	79.3%	39 905	54.4%	3.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 649	7 152	27	2%	266	2.3%	130	1.8%	423	5.9%	353	61.0%	(63.1%)
Licences or permits	893	6 743	3 620	405.2%	123	13.8%	3 389	50.3%	7 133	105.8%	3 575	47.0%	(5.2%)
Transfer and subsidies - Operational	169 775	169 775	68 493	40.3%	49 723	29.3%	43 143	25.4%	161 358	95.0%	40 329	99.0%	7.0%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	979 049	966 494	321 872	32.9%	265 489	27.1%	201 412	20.8%	788 773	81.6%	235 470	67.1%	(14.5%)
Employee related costs	262 625	269 867	70 481	26.8%	71 431	27.2%	77 151	28.6%	219 063	81.2%	62 011	75.5%	24.4%
Remuneration of councillors	18 895	17 514	3 377	17.9%	3 361	17.8%	3 327	19.0%	10 065	57.5%	3 815	79.9%	(12.8%)
Bulk purchases - electricity	303 113	303 113	65 557	21.6%	90 607	29.9%	55 062	18.2%	211 227	69.7%	72 953	67.2%	(24.5%)
Inventory consumed	32 187	32 072	6 122	19.0%	8 641	26.8%	5 918	18.5%	20 681	64.5%	6 787	64.7%	(12.8%)
Debt impairment	98 000	56 715	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	52 200	54 297	9 213	17.7%	13 820	26.5%	13 436	24.7%	36 469	67.2%	12 844	77.9%	4.6%
Interest/Dividends and Rent on Land	6 262	6 262	16 556	264.4%	27 441	438.2%	10 474	167.3%	54 471	869.8%	23 722	538.0%	(55.8%)
Contracted services	139 340	164 660	37 623	27.0%	36 134	25.9%	25 976	15.8%	99 733	60.6%	29 039	69.3%	(10.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	66 425	61 993	112 942	170.0%	14 054	21.2%	9 934	16.0%	136 930	220.9%	24 298	77.6%	(59.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	135	-	135	-	-	-	(100.0%)
Surplus/(Deficit)	21 875	15 280	(63 817)		(27 815)		33 469		(58 162)		(53 445)		
Transfers and subsidies - capital (monetary allocations)	183 427	240 044	13 151	7.2%	23 683	12.9%	31 600	13.2%	68 434	28.5%	8 079	41.3%	291.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	205 302	255 324	(50 666)		(4 131)		65 069		10 271		(45 366)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	205 302	255 324	(50 666)		(4 131)		65 069		10 271		(45 366)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	205 302	255 324	(50 666)		(4 131)		65 069		10 271		(45 366)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	205 302	255 324	(50 666)		(4 131)		65 069		10 271		(45 366)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	202 997	264 615	19 409	9.6%	29 251	14.4%	17 859	6.7%	66 519	25.1%	8 123	33.6%	119.9%
National Government	183 427	240 044	19 409	10.6%	29 110	15.9%	12 436	5.2%	60 955	25.4%	7 868	34.3%	58.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	183 427	240 044	19 409	10.6%	29 110	15.9%	12 436	5.2%	60 955	25.4%	7 868	34.3%	58.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 571	24 571	-	-	141	.7%	5 423	22.1%	5 564	22.6%	255	24.4%	2 024.4%
Capital Expenditure Functional	202 997	264 615	19 409	9.8%	29 251	14.4%	17 748	6.7%	66 408	25.1%	8 123	33.6%	118.5%
Municipal governance and administration	15 450	17 350	-	-	141	.9%	3 381	19.5%	3 522	20.3%	(119)	22.6%	(2 933.7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 450	17 350	-	-	141	.9%	3 381	19.5%	3 522	20.3%	(119)	22.6%	(2 933.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 521	10 738	1 743	20.5%	5 621	66.0%	140	1.3%	7 505	69.9%	375	9.7%	(62.7%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 521	10 738	1 743	20.5%	5 621	66.0%	140	1.3%	7 505	69.9%	375	9.7%	(62.7%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 268	90 227	12 204	46.5%	18 854	71.8%	10 488	11.6%	41 546	46.0%	2 668	48.4%	293.1%
Planning and Development	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Road Transport	25 268	89 227	12 204	48.3%	18 854	74.6%	10 488	11.8%	41 546	46.6%	2 668	48.4%	293.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	152 758	146 300	5 462	3.6%	4 635	3.0%	3 739	2.6%	13 835	9.5%	5 200	27.3%	(28.1%)
Energy sources	16 000	18 000	1 398	8.7%	6 081	38.0%	2 576	14.3%	10 054	55.9%	12	35.0%	21 031.7%
Water Management	71 406	58 406	3 639	5.1%	(1 939)	(2.7%)	1 267	2.2%	2 967	5.1%	5 894	27.9%	(78.5%)
Waste Water Management	52 994	65 994	425	.8%	-	-	390	.6%	815	1.2%	(706)	14.8%	(155.1%)
Waste Management	12 358	3 900	-	-	493	4.0%	(493)	(12.6%)	-	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 035 271	1 078 859	251 847	24.3%	199 578	19.3%	217 121	20.1%	668 545	62.0%	215 009	67.9%	1.0%
Property rates	120 264	120 912	26 261	21.8%	29 569	24.6%	26 637	22.0%	82 468	68.2%	27 302	73.0%	(2.4%)

Service charges	473 800	461 586	105 315	22.2%	97 204	20.5%	94 673	20.5%	297 192	64.4%	91 430	64.7%	3.5%
Other revenue	26 374	24 771	5 136	19.5%	7 194	27.3%	6 945	28.0%	19 275	77.8%	17 342	50.0%	(60.0%)
Transfers and Subsidies - Operational	169 775	169 775	70 617	41.6%	48 992	28.9%	71 219	41.9%	190 828	112.4%	68 053	115.7%	4.7%
Transfers and Subsidies - Capital	183 427	240 044	43 973	24.0%	15 890	8.7%	17 432	7.3%	77 294	32.2%	10 556	42.4%	65.1%
Interest	61 631	61 770	546	.9%	729	1.2%	214	.3%	1 489	2.4%	326	99.7%	(34.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(828 848)	(813 482)	(69 988)	8.4%	(32 863)	4.0%	(21 816)	2.7%	(124 667)	15.3%	(29 235)	23.7%	(25.4%)
Suppliers and employees	(822 586)	(807 220)	(69 988)	8.5%	(32 863)	4.0%	(21 816)	2.7%	(124 667)	15.4%	(29 235)	23.9%	(25.4%)
Finance charges	(6 262)	(6 262)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	206 422	265 377	181 859	88.1%	166 714	80.8%	195 304	73.6%	543 878	204.9%	185 774	203.9%	5.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(202 997)	(261 500)	(25 241)	12.4%	(36 741)	18.1%	(17 349)	6.6%	(79 331)	30.3%	(7 735)	38.2%	124.3%
Capital assets	(202 997)	(261 500)	(25 241)	12.4%	(36 741)	18.1%	(17 349)	6.6%	(79 331)	30.3%	(7 735)	38.2%	124.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(202 997)	(261 500)	(25 241)	12.4%	(36 741)	18.1%	(17 349)	6.6%	(79 331)	30.3%	(7 735)	38.2%	124.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 425	3 877	156 618	4 572.6%	129 973	3 794.7%	177 956	4 589.9%	464 547	11 981.8%	178 039	1 135.7%	-
Cash/cash equivalents at the year begin:	22 191	22 191	33 669	151.7%	188 548	849.6%	318 521	1 435.3%	33 669	151.7%	298 456	(1 979.4%)	6.7%
Cash/cash equivalents at the year end:	25 616	26 068	188 548	736.0%	318 521	1 243.4%	496 477	1 904.5%	496 477	1 904.5%	476 768	1 110.3%	4.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 557	2.3%	7 803	1.9%	7 561	1.9%	382 915	93.9%	407 836	25.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 977	8.2%	9 118	6.8%	4 555	3.4%	109 024	81.6%	133 673	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 288	3.6%	6 676	2.1%	6 120	2.0%	287 937	92.3%	312 021	19.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 021	2.7%	3 069	2.1%	2 680	2.0%	136 973	93.2%	146 942	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 877	3.0%	2 171	2.2%	2 052	2.1%	89 951	92.7%	97 052	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 194	2.3%	11 005	2.2%	10 789	2.2%	461 227	93.3%	494 215	30.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	153	.5%	44	.1%	56	.2%	30 197	99.2%	30 449	1.9%	(225 079)	(738.2%)	-	-
Total By Income Source	50 066	3.1%	39 887	2.5%	34 012	2.1%	1 498 224	92.4%	1 622 189	100.0%	(225 079)	(13.9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 095	3.9%	3 958	3.8%	3 455	3.3%	92 928	89.0%	104 437	6.4%	(11)	-	-	-
Commercial	17 259	4.4%	13 058	3.3%	8 565	2.2%	357 234	90.2%	396 116	24.4%	(812)	(.2%)	-	-
Households	28 712	2.6%	22 872	2.0%	21 992	2.0%	1 048 062	93.4%	1 121 637	69.1%	(224 257)	(20.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	50 066	3.1%	39 887	2.5%	34 012	2.1%	1 498 224	92.4%	1 622 189	100.0%	(225 079)	(13.9%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	42 881	2.8%	-	-	-	-	1 506 664	97.2%	1 549 544	95.9%
Bulk Water	-	-	-	-	-	-	22 856	100.0%	22 856	1.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 012	25.7%	2 382	5.6%	6 961	16.3%	22 476	52.5%	42 830	2.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	53 893	3.3%	2 382	.1%	6 961	.4%	1 551 995	96.1%	1 615 231	100.0%

Contact Details

Municipal Manager	Mr Thobela Ntamphe Ben	014 718 2077
Chief Financial Officer	Mr Malema Lekubu Charles	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

Part A: Operating Revenue and Expenditure	2023/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	171 662	197 862	66 931	39.0%	80 342	46.8%	41 719	21.1%	188 992	95.5%	3 194	75.2%	1 206.1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	72	72	119	165.0%	42	57.9%	38	52.8%	200	275.7%	63	147.0%	(39.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	(1)	-	0	(33.3%)	0	(20.6%)	(0)	-	0	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	3 614	514	76	2.1%	147	4.1%	444	86.4%	667	129.8%	491	55.0%	(9.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 155	2 455	485	15.4%	628	19.9%	1 125	45.8%	2 238	91.2%	879	127.3%	27.9%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	164 821	194 821	66 250	40.2%	79 525	48.2%	40 112	20.6%	185 887	95.4%	1 761	74.9%	2 177.4%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	198 879	196 327	55 413	27.9%	50 228	25.3%	46 351	23.6%	151 992	77.4%	44 884	71.9%	3.3%
Employee related costs	136 360	132 205	35 300	25.9%	33 872	24.8%	33 757	25.5%	102 929	77.9%	31 453	71.6%	7.3%
Remuneration of councillors	10 989	10 989	2 413	22.0%	2 413	22.0%	2 973	27.1%	7 799	71.0%	2 718	66.7%	9.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	5 530	5 530	1 364	24.7%	1 344	24.3%	1 320	23.9%	4 028	72.8%	1 376	67.1%	(4.0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 422	13 784	2 271	16.9%	3 921	29.2%	2 247	16.3%	8 440	61.2%	3 314	80.9%	(32.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	32 578	33 819	14 066	43.2%	8 677	26.6%	6 053	17.9%	28 796	85.1%	6 024	72.4%	.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 217)	1 535	11 518		30 115		(4 632)		37 000		(41 690)		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(27 217)	1 535	11 518		30 115		(4 632)		37 000		(41 690)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(27 217)	1 535	11 518		30 115		(4 632)		37 000		(41 690)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(27 217)	1 535	11 518		30 115		(4 632)		37 000		(41 690)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(27 217)	1 535	11 518		30 115		(4 632)		37 000		(41 690)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

Part 5: Cash Receipts and Payments													
	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	172 632	201 832	69 732	40.4%	79 090	45.8%	42 284	21.0%	191 105	94.7%	4 757	76.7%	788.9%

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 198	3 498	704	16.8%	738	17.6%	682	19.5%	2 124	60.7%	1 091	141.9%	(37.5%)
Transfers and Subsidies - Operational	164 821	197 821	69 028	41.9%	78 231	47.5%	41 169	20.8%	188 427	95.3%	3 246	76.4%	1 168.3%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 613	513	-	-	121	3.4%	433	84.4%	554	108.0%	420	50.2%	3.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(172 649)	(172 649)	(49 708)	28.8%	(56 655)	32.8%	(45 566)	26.4%	(151 930)	88.0%	(40 500)	74.4%	12.5%
Suppliers and employees	(172 649)	(172 649)	(49 708)	28.8%	(56 655)	32.8%	(45 566)	26.4%	(151 930)	88.0%	(40 500)	74.4%	12.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(17)	29 183	20 023	(116 896.1%)	22 434	(130 971.7%)	(3 282)	(11.2%)	39 175	134.2%	(35 743)	58.0%	(90.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55)	(55)	-	-	-	-	(99)	179.5%	(99)	179.5%	-	-	(100.0%)
Capital assets	(55)	(55)	-	-	-	-	(99)	179.5%	(99)	179.5%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(55)	(55)	-	-	-	-	(99)	179.5%	(99)	179.5%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(72)	29 128	20 023	(27 760.2%)	22 434	(31 102.8%)	(3 381)	(11.6%)	39 076	134.2%	(35 743)	57.8%	(90.5%)
Cash/cash equivalents at the year begin:	5 929	5 929	218	3.7%	20 224	341.1%	42 658	719.5%	218	3.7%	27 273	-	56.4%
Cash/cash equivalents at the year end:	5 857	35 057	20 224	345.3%	42 658	728.3%	39 277	112.0%	39 277	112.0%	(8 470)	35.3%	(563.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	100.0%	-	-	-	-	-	-	28	100.0%	-	-	-	-
Total By Income Source	28	100.0%	-	-	-	-	-	-	28	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	28	100.0%	-	-	-	-	-	-	28	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28	100.0%	-	-	-	-	-	-	28	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	55	31.1%	122	68.9%	177	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	55	31.1%	122	68.9%	177	100.0%

Contact Details

Municipal Manager	Mr Preciousstone Raputsoa	014 718 3321
Chief Financial Officer	Mr TP Tebjani	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	414 464	438 128	129 157	31.2%	114 510	27.6%	106 294	24.3%	349 962	79.9%	106 398	89.7%	(.1%)
Exchange Revenue													
Service charges - Electricity	104 222	90 642	22 848	21.9%	26 258	25.2%	14 416	15.9%	63 523	70.1%	25 502	78.1%	(43.5%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 594	6 594	1 616	24.5%	1 682	25.5%	1 709	25.9%	5 008	75.9%	1 574	74.9%	8.6%
Sale of Goods and Rendering of Services	333	349	77	23.0%	73	22.0%	92	26.4%	242	69.4%	57	48.7%	61.3%
Agency services	6 379	6 379	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 504	1 504	450	29.9%	456	30.3%	452	30.0%	1 358	90.3%	446	80.9%	1.3%
Interest earned from Current and Non Current Assets	28 606	28 606	5 343	18.7%	4 528	15.8%	8 430	29.5%	18 301	64.0%	10 142	80.2%	(16.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	65	19	18.8%	1	.7%	18	27.4%	37	57.3%	6	32.9%	220.7%
Licences or permits	11	225	107	967.3%	-	-	4 628	2 056.1%	4 735	2 103.6%	-	25 765.5%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	497	847	49	9.9%	166	33.5%	337	39.8%	552	65.2%	94	97.8%	256.8%
Non-Exchange Revenue													
Property rates	49 415	50 015	12 124	24.5%	12 074	24.4%	11 795	23.6%	35 993	72.0%	13 066	81.2%	(9.7%)
Surcharges and Taxes	-	14 643	251	-	271	-	11 366	77.6%	11 888	81.2%	-	-	(100.0%)
Fines, penalties and forfeits	131	411	70	53.1%	185	141.1%	454	110.6%	708	172.4%	5	42.4%	8 936.3%
Licences or permits	84	34	5	5.7%	6	7.3%	12	36.8%	23	69.1%	30	95.0%	(59.4%)
Transfer and subsidies - Operational	206 079	227 304	84 341	40.9%	67 150	32.6%	50 363	22.2%	201 854	88.8%	51 971	99.7%	(3.1%)
Interest Receivables	10 510	10 510	1 859	17.7%	1 660	15.8%	2 222	21.1%	5 741	54.6%	3 504	91.3%	(36.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	456 261	507 597	100 607	22.1%	79 046	17.3%	105 470	20.8%	285 122	56.2%	91 496	62.8%	15.3%
Employee related costs	124 461	126 013	32 236	25.9%	31 010	24.9%	32 346	25.7%	95 592	75.9%	26 905	69.6%	20.2%
Remuneration of councillors	15 929	15 929	3 366	21.1%	3 740	23.5%	4 232	26.6%	11 338	71.2%	3 675	72.9%	15.2%
Bulk purchases - electricity	60 555	72 260	16 710	27.6%	12 385	20.5%	17 884	24.7%	46 978	65.0%	14 521	74.8%	23.2%
Inventory consumed	3 591	4 091	557	15.5%	140	3.9%	609	14.9%	1 305	31.9%	547	50.1%	11.4%
Debt impairment	17 639	17 639	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	67 700	67 700	16 160	23.9%	10 688	15.8%	15 871	23.4%	42 719	63.1%	15 441	62.8%	2.8%
Interest/Dividends and Rent on Land	3 040	2 970	261	8.6%	132	4.3%	134	4.5%	526	17.7%	404	42.8%	(66.9%)
Contracted services	87 289	117 438	18 782	21.5%	8 554	9.8%	20 252	17.2%	47 589	40.5%	18 361	54.6%	10.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	76 056	83 556	12 536	16.5%	12 397	16.3%	14 141	16.9%	39 074	46.8%	11 642	64.9%	21.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 798)	(69 469)	28 550		35 465		825		64 839		14 902		
Transfers and subsidies - capital (monetary allocations)	47 211	40 786	17 082	36.2%	-	-	-	-	17 082	41.9%	9 648	83.2%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 413	(28 683)	45 632		35 465		825		81 922		24 550		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	5 413	(28 683)	45 632		35 465		825		81 922		24 550		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 413	(28 683)	45 632		35 465		825		81 922		24 550		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 413	(28 683)	45 632		35 465		825		81 922		24 550		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	149 432	148 933	21 553	14.4%	14 759	9.9%	14 968	10.1%	51 281	34.4%	4 841	44.3%	209.2%
National Government	45 182	38 747	10 571	23.4%	4 957	11.0%	13 493	34.8%	29 020	74.9%	4 352	68.8%	210.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 182	38 747	10 571	23.4%	4 957	11.0%	13 493	34.8%	29 020	74.9%	4 352	68.8%	210.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	104 250	110 186	10 983	10.5%	9 802	9.4%	1 476	1.3%	22 260	20.2%	489	22.6%	201.7%
Capital Expenditure Functional	149 432	148 933	21 553	14.4%	14 759	9.9%	14 968	10.1%	51 281	34.4%	4 841	44.3%	209.2%
Municipal governance and administration	9 680	9 583	-	-	982	10.1%	298	3.1%	1 280	13.4%	524	5.0%	(43.2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 680	9 583	-	-	982	10.1%	298	3.1%	1 280	13.4%	524	5.0%	(43.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	860	1 360	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	860	1 360	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	105 707	112 401	21 553	20.4%	13 657	12.9%	14 206	12.6%	49 417	44.0%	4 638	56.8%	206.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	105 707	112 401	21 553	20.4%	13 657	12.9%	14 206	12.6%	49 417	44.0%	4 638	56.8%	206.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 185	24 589	-	-	120	.4%	464	1.9%	584	2.4%	(322)	39.4%	(244.1%)
Energy sources	23 685	15 089	-	-	120	.5%	464	3.1%	584	3.9%	(396)	9.7%	(217.3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	9 500	9 500	-	-	-	-	-	-	-	-	74	86.9%	(100.0%)
Other	-	1 000	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	438 036	474 387	171 335	39.1%	118 310	27.0%	124 199	26.2%	413 844	87.2%	100 382	88.0%	23.7%
Property rates	43 000	60 020	9 542	22.2%	9 955	23.2%	10 725	17.9%	30 222	50.4%	8 664	64.6%	23.8%

Service charges	99 137	103 357	27 827	28.1%	29 015	29.3%	28 967	28.0%	85 810	83.0%	29 072	86.3%	(.4%)
Other revenue	14 003	14 314	14 546	103.9%	3 477	24.8%	2 099	14.7%	20 122	140.6%	12 019	143.7%	(82.5%)
Transfers and Subsidies - Operational	208 118	229 343	87 344	42.0%	67 883	32.6%	73 502	32.0%	228 729	99.7%	50 628	98.9%	45.2%
Transfers and Subsidies - Capital	45 172	38 747	32 075	71.0%	7 980	17.7%	8 907	23.0%	48 962	126.4%	-	79.6%	(100.0%)
Interest	28 606	28 606	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(371 277)	(413 502)	(101 013)	27.2%	(61 326)	16.5%	(97 198)	23.5%	(259 537)	62.8%	(81 497)	75.3%	19.3%
Suppliers and employees	(368 337)	(410 562)	(101 013)	27.4%	(61 326)	16.6%	(97 198)	23.7%	(259 537)	63.2%	(81 497)	75.9%	19.3%
Finance charges	(2 940)	(2 940)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 759	60 885	70 322	105.3%	56 984	85.4%	27 001	44.3%	154 307	253.4%	18 886	133.0%	43.0%
Cash Flow from Investing Activities													
Receipts	-	350	44	-	161	-	138	39.4%	343	98.0%	88	-	55.9%
Proceeds on disposal of PPE	-	350	44	-	161	-	138	39.4%	343	98.0%	88	-	55.9%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(149 432)	(148 933)	(28 423)	19.0%	(15 601)	10.4%	(15 113)	10.1%	(59 137)	39.7%	(7 289)	48.5%	107.3%
Capital assets	(149 432)	(148 933)	(28 423)	19.0%	(15 601)	10.4%	(15 113)	10.1%	(59 137)	39.7%	(7 289)	48.5%	107.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(149 432)	(148 583)	(28 379)	19.0%	(15 440)	10.3%	(14 975)	10.1%	(58 794)	39.6%	(7 200)	48.4%	108.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(82 673)	(87 698)	41 943	(50.7%)	41 544	(50.3%)	12 026	(13.7%)	95 514	(108.9%)	11 685	(2 849.2%)	2.9%
Cash/cash equivalents at the year begin:	304 545	304 545	326 858	107.3%	352 559	115.8%	392 159	128.8%	326 858	107.3%	371 519	126.9%	5.6%
Cash/cash equivalents at the year end:	221 873	216 848	352 559	158.9%	394 103	177.6%	404 185	186.4%	404 185	186.4%	383 204	163.4%	5.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	13	100.0%	13	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 773	31.0%	667	2.7%	501	2.0%	16 132	64.3%	25 073	10.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 502	2.7%	1 930	1.5%	1 788	1.4%	124 352	94.5%	131 572	54.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3	100.0%	3	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	548	3.4%	254	1.6%	218	1.4%	15 032	93.6%	16 053	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 211	1.8%	1 191	1.8%	1 179	1.8%	63 440	94.7%	67 021	27.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	9%	1	2%	55	11.5%	421	87.4%	481	2%	-	-	-	-
Total By Income Source	13 038	5.4%	4 043	1.7%	3 742	1.6%	219 394	91.3%	240 216	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	290	1.0%	249	.9%	253	.9%	28 261	97.3%	29 053	12.1%	-	-	-	-
Commercial	9 963	7.2%	2 528	1.8%	2 305	1.7%	123 335	89.3%	138 151	57.5%	-	-	-	-
Households	2 765	3.8%	1 266	1.7%	1 184	1.6%	67 797	92.9%	73 012	30.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	13 038	5.4%	4 043	1.7%	3 742	1.6%	219 394	91.3%	240 216	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mogobadi Erick Moropa	013 261 8403
Chief Financial Officer	Mr Tumelo Thabo Modisane	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOLEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	770 483	832 748	237 574	30.8%	256 816	33.3%	172 502	20.7%	666 892	80.1%	214 960	84.9%	(19.8%)
Exchange Revenue													
Service charges - Electricity	164 683	173 733	41 181	25.0%	45 265	27.5%	39 050	22.5%	125 496	72.2%	35 345	70.2%	10.5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	21 866	21 862	3 294	15.1%	3 321	15.2%	3 327	15.2%	9 943	45.5%	3 193	68.9%	4.2%
Sale of Goods and Rendering of Services	1 897	1 652	423	22.3%	309	16.3%	423	25.6%	1 156	69.9%	419	49.7%	1.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 829	4 853	1 047	37.0%	1 011	35.7%	972	20.0%	3 030	62.4%	1 032	37.3%	(5.8%)
Interest earned from Current and Non Current Assets	6 656	9 110	2 962	44.5%	2 032	30.5%	2 238	24.6%	7 232	79.4%	2 513	84.9%	(10.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 467	1 467	237	16.1%	288	19.7%	437	29.8%	962	65.6%	400	44.7%	9.2%
Licences or permits	6 916	6 916	1 906	27.6%	1 633	23.6%	1 520	22.0%	5 059	73.1%	1 481	63.8%	2.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	752	5	0	-	3	4%	131	2 877.4%	133	2 938.6%	460	37.2%	(71.6%)
Non-Exchange Revenue													
Property rates	63 085	65 527	16 252	25.8%	16 316	25.9%	16 289	24.9%	48 857	74.6%	15 449	71.8%	5.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	104 744	125 975	7 939	7.6%	54 266	51.8%	6 706	5.3%	68 911	54.7%	55 619	65.4%	(87.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	381 926	402 208	158 072	41.4%	128 044	33.5%	97 081	24.1%	383 197	95.3%	95 138	99.7%	2.0%
Interest Receivables	13 664	19 442	4 261	31.2%	4 321	31.6%	4 328	22.3%	12 909	66.4%	3 909	109.6%	10.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	7	-	-	-	7	-	3	-	(100.0%)
Other Gains	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	753 260	823 357	156 803	20.8%	207 796	27.6%	175 380	21.3%	539 979	65.6%	189 644	70.5%	(7.5%)
Employee related costs	209 467	221 967	52 779	25.2%	61 107	29.2%	54 814	24.7%	168 700	76.0%	48 674	76.3%	12.6%
Remuneration of councillors	30 966	28 914	6 846	22.1%	6 906	22.3%	7 604	26.3%	21 356	73.9%	6 868	70.3%	10.7%
Bulk purchases - electricity	150 170	153 296	29 039	19.3%	35 423	23.6%	34 117	22.3%	98 580	64.3%	39 422	79.0%	(13.5%)
Inventory consumed	25 092	26 535	4 853	19.3%	6 552	26.1%	7 526	28.4%	18 930	71.3%	9 616	79.8%	(21.7%)
Debt impairment	88 634	95 612	-	-	12 786	14.4%	-	-	12 786	13.4%	37 085	39.7%	(100.0%)
Depreciation, Amortisation and Impairment	64 315	62 562	14 811	23.0%	14 858	23.1%	18 467	29.5%	48 135	76.9%	15 233	75.1%	21.2%
Interest/Dividends and Rent on Land	5 962	3 142	173	2.9%	492	8.3%	1 042	33.2%	1 707	54.3%	-	35.9%	(100.0%)
Contracted services	92 371	115 048	27 463	29.7%	27 011	29.2%	28 099	24.4%	82 573	71.8%	19 262	69.5%	45.9%
Transfers and subsidies	13 645	11 054	2 139	15.7%	2 127	15.6%	2 178	19.7%	6 445	58.3%	2 823	63.0%	(22.8%)
Irrecoverable debts written off	681	20 370	384	56.4%	19 337	2 841.1%	343	1.7%	20 064	98.5%	344	130.0%	(.1%)
Operational Cost and Other Cost	71 913	84 812	18 315	25.5%	21 196	29.5%	21 188	25.0%	60 699	71.6%	10 295	71.0%	105.8%
Disposal of Fixed and Intangible Assets	44	44	-	-	-	-	3	7.1%	3	7.1%	22	66.8%	(85.6%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	17 223	9 391	80 771		49 020		(2 877)		126 914		25 316		
Transfers and subsidies - capital (monetary allocations)	92 090	135 938	31 925	34.7%	24 335	26.4%	33 623	24.7%	89 882	66.1%	14 809	53.5%	127.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	245	-	245	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	109 313	145 329	112 696		73 354		30 990		217 040		40 126		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	109 313	145 329	112 696		73 354		30 990		217 040		40 126		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	109 313	145 329	112 696		73 354		30 990		217 040		40 126		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	109 313	145 329	112 696		73 354		30 990		217 040		40 126		

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	98 829	142 656	27 784	28.1%	23 433	23.7%	31 911	22.4%	83 128	58.3%	14 339	47.6%	122.5%
National Government	92 090	115 941	27 111	29.4%	21 473	23.3%	14 686	12.7%	63 270	54.6%	12 743	55.0%	15.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	20 000	-	-	-	-	16 465	82.3%	16 465	82.3%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	92 090	135 941	27 111	29.4%	21 473	23.3%	31 151	22.9%	79 735	58.7%	12 743	48.1%	144.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 739	6 715	673	10.0%	1 960	29.1%	760	11.3%	3 393	50.5%	1 596	41.0%	(52.4%)
Capital Expenditure Functional	98 829	142 656	32 487	32.9%	23 433	23.7%	155 086	108.7%	211 006	147.9%	28 418	55.7%	445.7%
Municipal governance and administration	1 304	1 304	5 351	410.2%	406	31.1%	4	.3%	5 761	441.6%	14 432	648.3%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 304	1 304	5 351	410.2%	406	31.1%	4	.3%	5 761	441.6%	14 432	648.3%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	870	870	-	-	821	94.4%	-	-	821	94.4%	3 038	39.1%	(100.0%)
Community and Social Services	696	696	-	-	695	99.9%	-	-	695	99.9%	-	100.0%	-
Sport And Recreation	174	174	-	-	126	72.4%	-	-	126	72.4%	3 038	35.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 071	126 769	21 037	31.8%	14 640	22.2%	164 615	129.9%	200 291	158.0%	5 353	46.2%	2 975.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	66 071	126 769	21 037	31.8%	14 640	22.2%	164 615	129.9%	200 291	158.0%	5 353	46.2%	2 975.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	30 585	13 713	6 100	19.9%	7 567	24.7%	(9 533)	(69.5%)	4 133	30.1%	5 595	59.1%	(270.4%)
Energy sources	29 932	12 911	6 100	20.4%	7 480	25.0%	(9 533)	(73.8%)	4 046	31.3%	5 595	62.9%	(270.4%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	652	802	-	-	87	13.3%	-	-	87	10.8%	-	5.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts														
Property rates		725 781	801 621	288 834	39.8%	222 121	30.6%	217 455	27.1%	728 411	90.9%	221 421	89.8%	(1.8%)
		50 923	52 243	10 944	21.5%	14 920	29.3%	12 150	23.3%	38 014	72.8%	13 458	57.6%	(9.7%)

Service charges	174 139	167 215	44 779	25.7%	49 678	28.5%	55 065	32.9%	149 522	89.4%	42 098	76.3%	30.8%
Other revenue	17 646	28 694	9 220	52.3%	8 607	48.8%	9 622	33.5%	27 449	95.7%	7 377	77.9%	30.4%
Transfers and Subsidies - Operational	381 926	402 280	160 224	42.0%	126 727	33.2%	105 602	26.3%	392 553	97.6%	95 467	101.9%	10.6%
Transfers and Subsidies - Capital	92 090	135 939	60 704	65.9%	20 157	21.9%	33 257	24.5%	114 118	83.9%	61 994	89.8%	(46.4%)
Interest	9 058	15 249	2 962	32.7%	2 032	22.4%	1 760	11.5%	6 754	44.3%	1 027	59.1%	71.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(580 903)	(618 724)	(158 485)	27.3%	(170 032)	29.3%	(147 715)	23.9%	(476 232)	77.0%	(146 794)	87.9%	.6%
Suppliers and employees	(561 296)	(604 528)	(158 485)	28.2%	(170 032)	30.3%	(147 715)	24.4%	(476 232)	78.8%	(146 794)	90.2%	.6%
Finance charges	(5 962)	(3 142)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(13 645)	(11 054)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	144 878	182 897	130 349	90.0%	52 089	36.0%	69 740	38.1%	252 179	137.9%	74 627	93.1%	(6.5%)
Cash Flow from Investing Activities													
Receipts	42 166	(1 360)	1 607	3.8%	-	-	-	-	1 607	(118.1%)	(1 108)	(27.9%)	(100.0%)
Proceeds on disposal of PPE	43 526	-	1 607	3.7%	-	-	-	-	1 607	-	-	-	-
Decrease (increase) in non-current receivables	(1 360)	(1 360)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	(1 108)	-	(100.0%)	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(89 065)	(119 486)	(29 538)	33.2%	(25 918)	29.1%	(48 860)	40.9%	(104 315)	87.3%	(16 919)	57.4%	188.8%
Capital assets	(89 065)	(119 486)	(29 538)	33.2%	(25 918)	29.1%	(48 860)	40.9%	(104 315)	87.3%	(16 919)	57.4%	188.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(46 899)	(120 846)	(27 932)	59.6%	(25 918)	55.3%	(48 860)	40.4%	(102 709)	85.0%	(18 027)	59.6%	171.0%
Cash Flow from Financing Activities													
Receipts	146	146	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	146	146	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 126)	(6 068)	(316)	3.5%	(818)	9.0%	(2 318)	38.2%	(3 452)	56.9%	(145)	44.9%	1 501.6%
Repayment of borrowing	(9 126)	(6 068)	(316)	3.5%	(818)	9.0%	(2 318)	38.2%	(3 452)	56.9%	(145)	44.9%	1 501.6%
Net Cash from/(used) Financing Activities	(8 979)	(5 922)	(316)	3.5%	(818)	9.1%	(2 318)	39.1%	(3 452)	58.3%	(145)	48.5%	1 501.6%
Net Increase/(Decrease) in cash held	89 000	56 130	102 102	114.7%	25 354	28.5%	18 562	33.1%	146 018	260.1%	56 455	155.7%	(67.1%)
Cash/cash equivalents at the year begin:	20 857	64 908	67 490	323.6%	167 009	800.7%	192 363	296.4%	67 490	104.0%	105 351	102.7%	82.6%
Cash/cash equivalents at the year end:	109 857	121 038	167 009	152.0%	192 363	175.1%	210 925	174.3%	210 925	174.3%	161 807	144.4%	30.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 847	66.8%	1 345	7.0%	613	3.2%	4 422	23.0%	19 228	7.3%	(1 579)	(8.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	5 144	4.8%	2 547	2.4%	2 156	2.0%	97 705	90.8%	107 552	40.7%	(5 064)	(4.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1	32.4%	-	-	-	-	3	67.6%	4	-	(8 656)	(216 675.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	30.9%	-	-	6	5.1%	76	64.0%	120	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 791	2.0%	1 771	1.9%	1 727	1.9%	86 433	94.2%	91 723	34.7%	486	.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 350	3.0%	870	1.9%	735	1.6%	42 709	93.5%	45 663	17.3%	(19 325)	(42.3%)	-	-
Total By Income Source	21 171	8.0%	6 534	2.5%	5 237	2.0%	231 348	87.5%	264 290	100.0%	(34 138)	(12.9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 290	5.0%	1 537	2.3%	1 276	1.9%	59 426	90.7%	65 529	24.8%	(2 762)	(4.2%)	-	-
Commercial	11 797	32.7%	1 584	4.4%	1 144	3.2%	21 557	59.7%	36 062	13.7%	(5 747)	(15.9%)	-	-
Households	6 083	3.7%	3 414	2.1%	2 817	1.7%	150 365	92.4%	162 680	61.6%	(25 628)	(15.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 171	8.0%	6 534	2.5%	5 237	2.0%	231 348	87.5%	264 290	100.0%	(34 138)	(12.9%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Namudi Reginah Makgata	013 262 3056
Chief Financial Officer	Mr Kgaogelo Hutamo	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	501 018	525 201	171 772	34.3%	158 578	31.7%	128 632	24.5%	458 982	87.4%	112 042	90.3%	14.8%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 700	5 700	114	1.1%	113	1.1%	113	2.0%	340	6.0%	93	55.9%	21.0%
Sale of Goods and Rendering of Services	1 425	16 425	2 566	180.1%	105	7.4%	38	2%	2 709	16.5%	398	114.8%	(90.5%)
Agency services	7 500	7 700	1 954	26.0%	1 866	24.9%	2 486	32.3%	6 305	81.9%	1 701	77.5%	46.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 000	2 200	799	20.0%	257	6.4%	300	13.6%	1 356	61.6%	454	65.7%	(33.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	250	250	34	13.7%	36	14.4%	39	15.8%	110	43.9%	31	40.5%	26.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	53 000	53 000	10 010	18.9%	10 014	18.9%	10 091	19.0%	30 115	56.8%	10 002	60.6%	.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 400	2 000	696	49.7%	280	20.0%	137	6.8%	1 113	55.7%	639	105.9%	(78.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	409 743	418 926	151 775	37.0%	141 932	34.6%	96 675	23.1%	390 382	93.2%	95 238	95.0%	1.5%
Interest Receivables	13 000	19 000	3 824	29.4%	3 975	30.6%	4 189	22.0%	11 988	63.1%	3 514	62.6%	19.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	14 564	-	14 564	-	(29)	-	(50 785.3%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	459 546	511 564	112 124	24.4%	117 088	25.5%	105 479	20.6%	334 691	65.4%	112 517	64.7%	(6.3%)
Employee related costs	143 979	149 626	31 232	21.7%	34 357	23.9%	35 694	23.9%	101 282	67.7%	33 488	71.2%	6.6%
Remuneration of councillors	28 904	29 154	6 768	23.4%	5 028	17.4%	7 441	25.5%	19 237	66.0%	6 778	73.5%	9.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 500	1 500	113	7.5%	3 574	238.3%	443	29.5%	4 130	275.3%	1 848	207.0%	(76.1%)
Debt impairment	19 836	25 036	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	36 851	37 941	6 081	16.5%	9 062	24.6%	9 490	25.0%	24 633	64.9%	8 593	57.1%	10.4%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	160 518	191 546	39 173	24.4%	48 230	30.0%	37 622	19.6%	125 025	65.3%	38 318	63.4%	(1.8%)
Transfers and subsidies	10 728	11 028	2 768	25.8%	331	3.1%	2 281	20.7%	5 380	48.8%	2 596	63.8%	(12.1%)
Irrecoverable debts written off	-	8 000	4 917	-	-	-	-	-	4 917	61.5%	-	-	-
Operational Cost and Other Cost	57 230	57 734	21 072	36.8%	16 507	28.8%	12 509	21.7%	50 088	86.8%	20 895	70.7%	(40.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	41 472	13 636	59 648		41 490		23 152		124 290		(475)		
Transfers and subsidies - capital (monetary allocations)	78 469	78 446	22 318	28.4%	31 508	40.2%	4 621	5.9%	58 447	74.5%	7 341	41.3%	(37.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	119 941	92 083	81 966		72 997		27 773		182 737		6 866		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	119 941	92 083	81 966		72 997		27 773		182 737		6 866		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	119 941	92 083	81 966		72 997		27 773		182 737		6 866		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	119 941	92 083	81 966		72 997		27 773		182 737		6 866		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	161 743	143 776	30 362	18.8%	6 231	3.9%	18 677	13.0%	55 270	38.4%	18 797	55.1%	(.6%)
National Government	78 469	78 446	17 984	22.9%	3 697	4.7%	15 564	19.8%	37 246	47.5%	11 368	48.4%	36.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	78 469	78 446	17 984	22.9%	3 697	4.7%	15 564	19.8%	37 246	47.5%	11 368	48.4%	36.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83 274	65 330	12 378	14.9%	2 533	3.0%	3 113	4.8%	18 023	27.6%	7 429	71.4%	(58.1%)
Capital Expenditure Functional	161 743	143 776	30 362	18.8%	6 231	3.9%	18 677	13.0%	55 270	38.4%	18 797	55.1%	(.6%)
Municipal governance and administration	11 274	4 330	1 428	12.7%	910	8.1%	549	12.7%	2 887	66.7%	1 757	65.1%	(68.7%)
Executive and Council	474	630	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 800	3 700	1 428	13.2%	910	8.4%	549	14.8%	2 887	78.0%	1 757	52.1%	(68.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2 100	-	-	-	-	-	-	-	-	837	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	837	-	(100.0%)
Housing	-	2 100	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	142 033	130 010	28 934	20.4%	5 321	3.7%	18 128	13.9%	52 382	40.3%	14 306	62.1%	26.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	142 033	130 010	28 934	20.4%	5 321	3.7%	18 128	13.9%	52 382	40.3%	14 306	62.1%	26.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 436	7 336	-	-	-	-	-	-	-	-	1 897	19.6%	(100.0%)
Energy sources	6 436	6 436	-	-	-	-	-	-	-	-	1 897	31.8%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	900	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	607 483	613 657	212 738	35.0%	122 714	20.2%	117 629	19.2%	453 082	73.8%	45 255	65.2%	159.9%
Property rates	41 870	45 050	2 438	5.8%	2 100	5.0%	2 031	4.5%	6 568	14.6%	2 561	13.8%	(20.7%)

Service charges	8 453	4 845	100	1.2%	91	1.1%	116	2.4%	308	6.4%	103	49.9%	13.2%
Other revenue	64 948	64 190	3 307	5.1%	(18 813)	(29.0%)	2 359	3.7%	(13 147)	(20.5%)	40 217	72.3%	(94.1%)
Transfers and Subsidies - Operational	415 179	424 362	611	.1%	1 099	.3%	646	.2%	2 356	.6%	2 375	70.5%	(72.8%)
Transfers and Subsidies - Capital	73 033	73 010	206 282	282.5%	138 237	189.3%	112 477	154.1%	456 996	625.9%	-	62.5%	(100.0%)
Interest	4 000	2 200	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(430 103)	(462 344)	(203 994)	47.4%	(168 870)	39.3%	(130 598)	28.2%	(503 462)	108.9%	(125 823)	104.1%	3.8%
Suppliers and employees	(425 279)	(456 221)	(203 994)	48.0%	(168 870)	39.7%	(130 598)	28.6%	(503 462)	110.4%	(125 823)	105.1%	3.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 823)	(6 123)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	177 380	151 313	8 744	4.9%	(46 156)	(26.0%)	(12 969)	(8.6%)	(50 380)	(33.3%)	(80 567)	(40.9%)	(83.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(187 504)	(163 003)	-	-	2 533	(1.4%)	-	-	2 533	(1.6%)	24	-	(100.0%)
Capital assets	(187 504)	(163 003)	-	-	2 533	(1.4%)	-	-	2 533	(1.6%)	24	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(187 504)	(163 003)	-	-	2 533	(1.4%)	-	-	2 533	(1.6%)	24	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 125)	(11 690)	8 744	(86.4%)	(43 622)	430.9%	(12 969)	110.9%	(47 847)	409.3%	(80 543)	527.5%	(83.9%)
Cash/cash equivalents at the year begin:	13 901	13 901	-	-	8 744	62.9%	4 518	32.5%	-	-	11 974	-	(62.3%)
Cash/cash equivalents at the year end:	3 776	2 211	8 744	231.6%	4 518	119.6%	(8 451)	(382.2%)	(8 451)	(382.2%)	(68 569)	(7 454.2%)	(87.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 337	3.4%	9 243	5.3%	2 525	2.5%	87 947	88.8%	99 051	60.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	77	13.1%	67	11.5%	27	4.6%	414	70.8%	585	4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(10)	100.0%	-	-	-	-	-	-	(10)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 459	2.3%	2 706	4.2%	1 348	2.1%	59 323	91.5%	64 837	39.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 863	3.0%	8 017	4.9%	3 900	2.4%	147 684	89.8%	164 463	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 426	3.8%	9 759	6.4%	2 850	3.2%	77 328	86.5%	89 364	54.3%	-	-	-	-
Commercial	1 064	1.6%	1 833	2.7%	845	1.3%	63 233	94.4%	66 975	40.7%	-	-	-	-
Households	8	1.3%	16	2.5%	8	1.3%	608	94.9%	641	4%	-	-	-	-
Other	365	4.9%	409	5.5%	195	2.6%	6 514	87.0%	7 484	4.6%	-	-	-	-
Total By Customer Group	4 863	3.0%	8 017	4.9%	3 900	2.4%	147 684	89.8%	164 463	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(10)	-	10	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 481	28.9%	6 109	71.1%	-	-	-	-	8 590	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 471	28.8%	6 119	71.2%	-	-	-	-	8 590	100.0%

Contact Details

Municipal Manager	Mr Ronald Maisane Moganedi	013 265 8625
Chief Financial Officer	Mr Collen Mathabathe	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 121 282	1 079 552	360 465	32.1%	295 659	26.4%	269 480	25.0%	925 604	85.7%	358 793	101.2%	(24.9%)
Exchange Revenue													
Service charges - Electricity	200	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	31 400	30 751	7 810	24.9%	7 566	24.1%	8 615	28.0%	23 990	78.0%	9 143	77.8%	(5.8%)
Sale of Goods and Rendering of Services	141 070	8 811	2 580	1.8%	(1 175)	(.8%)	514	5.8%	1 920	21.8%	5 822	38.4%	(91.2%)
Agency services	9 201	10 096	1 826	19.8%	3 222	35.0%	2 394	23.7%	7 442	73.7%	2 178	78.3%	9.9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 643	7 812	1 929	25.2%	1 977	25.9%	2 072	26.5%	5 978	76.5%	1 877	79.6%	10.4%
Interest earned from Current and Non Current Assets	14 376	14 033	3 873	26.9%	3 143	21.9%	3 224	23.0%	10 241	73.0%	122 624	996.5%	(97.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	469	452	112	23.8%	114	24.4%	38	8.3%	264	58.3%	112	79.6%	(66.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 926	9 470	4 679	119.2%	56	1.4%	(4 657)	(49.2%)	78	.8%	(808)	.7%	476.1%
Non-Exchange Revenue													
Property rates	240 179	258 752	68 680	28.6%	60 696	25.3%	63 079	24.4%	192 455	74.4%	50 821	75.8%	24.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 644	11	39	1.1%	(33)	(.9%)	2	16.3%	7	66.3%	14	1.3%	(87.8%)
Licences or permits	7 842	7 588	1 419	18.1%	2 375	30.3%	1 963	25.9%	5 757	75.9%	1 933	70.3%	1.5%
Transfer and subsidies - Operational	625 403	698 145	257 910	41.2%	209 083	33.4%	183 569	26.3%	650 562	93.2%	157 007	99.7%	16.9%
Interest Receivables	35 930	33 631	8 182	22.8%	8 633	24.0%	8 668	25.8%	25 483	75.8%	8 070	89.2%	7.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	1 428	-	-	-	-	-	1 428	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	998 092	1 034 527	205 982	20.6%	183 477	18.4%	222 988	21.6%	612 447	59.2%	194 685	60.7%	14.5%
Employee related costs	282 883	289 251	72 080	25.5%	83 672	29.6%	72 875	25.2%	228 627	79.0%	72 324	71.6%	.8%
Remuneration of councillors	46 350	46 350	11 000	23.7%	10 884	23.5%	9 764	21.1%	31 648	68.3%	10 560	73.3%	(7.5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 504	6 166	1 072	16.5%	836	12.9%	663	10.8%	2 571	41.7%	734	26.0%	(9.6%)
Debt impairment	54 501	44 501	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	74 288	73 197	16 541	22.3%	(2 127)	(2.9%)	3 899	5.3%	18 313	25.0%	24 585	29.4%	(84.1%)
Interest,Dividends and Rent on Land	900	500	-	-	-	-	-	-	-	-	-	-	-
Contracted services	391 104	429 278	66 675	17.0%	67 307	17.2%	112 163	26.1%	246 145	57.3%	55 449	62.6%	102.3%
Transfers and subsidies	-	600	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 919	2 319	1 199	41.1%	476	16.3%	804	34.6%	2 478	106.9%	1 303	69.6%	(38.3%)
Operational Cost and Other Cost	138 644	142 365	35 777	25.8%	22 429	16.2%	22 820	16.0%	81 026	56.9%	29 730	64.4%	(23.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	1 639	-	-	-	-	-	1 639	-	-	-	-
Surplus/(Deficit)	123 189	45 025	154 483		112 182		46 493		313 157		164 109		
Transfers and subsidies - capital (monetary allocations)	180 101	145 659	55 042	30.6%	53 096	29.5%	19 259	13.2%	127 398	87.5%	29 852	71.5%	(35.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	303 290	190 684	209 525		165 278		65 752		440 555		193 960		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	303 290	190 684	209 525		165 278		65 752		440 555		193 960		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	303 290	190 684	209 525		165 278		65 752		440 555		193 960		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	303 290	190 684	209 525		165 278		65 752		440 555		193 960		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	289 401	201 989	53 040	18.3%	71 908	24.8%	51 665	25.6%	176 613	87.4%	50 102	72.1%	3.1%
National Government	180 101	145 659	48 365	26.9%	45 876	25.5%	15 394	10.6%	109 634	75.3%	41 069	71.5%	(62.5%)
Provincial Government	-	-	-	-	921	-	(921)	-	-	-	-	95.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	180 101	145 659	48 365	26.9%	46 796	26.0%	14 473	9.9%	109 634	75.3%	41 069	72.5%	(64.8%)
Borrowing	-	-	-	-	-	-	12 500	-	12 500	-	(7 780)	101.3%	(260.7%)
Internally generated funds	109 300	56 330	4 675	4.3%	25 112	23.0%	24 692	43.8%	54 479	96.7%	16 814	64.0%	46.9%
Capital Expenditure Functional	289 401	201 989	53 040	18.3%	71 908	24.8%	51 746	25.6%	176 695	87.5%	50 660	73.4%	2.1%
Municipal governance and administration	38 900	7 500	179	.5%	1 814	4.7%	282	3.8%	2 274	30.3%	4 808	35.0%	(94.1%)
Executive and Council	6 900	500	-	-	-	-	-	-	-	-	377	89.6%	(100.0%)
Finance and administration	32 000	7 000	179	.6%	1 814	5.7%	282	4.0%	2 274	32.5%	4 431	19.4%	(93.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 800	6 730	192	2.5%	-	-	2 963	44.0%	3 155	46.9%	2 118	100.0%	39.9%
Community and Social Services	6 600	3 530	192	2.9%	-	-	-	-	192	5.4%	811	100.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 200	3 200	-	-	-	-	2 963	92.6%	2 963	92.6%	1 307	100.0%	126.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	213 628	187 759	37 538	17.6%	64 047	30.0%	62 098	33.1%	163 682	87.2%	37 199	67.3%	66.9%
Planning and Development	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	212 628	187 759	37 538	17.7%	64 047	30.1%	62 098	33.1%	163 682	87.2%	37 199	67.3%	66.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 074	0	15 132	52.0%	6 048	20.8%	(13 596)	(169 953 150.0%)	7 583	94 785 450.0%	6 535	1 884.2%	(308.1%)
Energy sources	23 474	-	1 616	6.9%	5 114	21.8%	852	-	7 583	-	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 600	0	13 515	241.3%	933	16.7%	(14 448)	(180 605 362.5%)	-	-	6 535	1 884.2%	(321.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 309 063	1 180 047	418 543	32.0%	374 720	28.6%	280 368	23.8%	1 073 631	91.0%	319 966	95.3%	(12.4%)
Property rates	180 134	193 135	42 940	23.8%	44 050	24.5%	45 819	23.7%	132 809	68.8%	44 204	71.8%	3.7%

Service charges	23 700	23 096	4 831	20.4%	5 513	23.3%	5 755	24.9%	16 099	69.7%	4 958	75.1%	16.1%
Other revenue	252 670	86 023	18 367	7.3%	58 122	23.0%	(1 964)	(2.3%)	74 525	86.6%	11 102	113.5%	(117.7%)
Transfers and Subsidies - Operational	625 403	698 145	260 426	41.6%	206 135	33.0%	189 519	27.1%	656 080	94.0%	155 226	99.2%	22.1%
Transfers and Subsidies - Capital	180 101	145 659	90 127	50.0%	59 609	33.1%	38 822	26.7%	188 558	129.5%	52 340	76.8%	(25.8%)
Interest	47 055	33 988	1 853	3.9%	1 291	2.7%	2 416	7.1%	5 560	16.4%	52 137	349.7%	(95.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(864 384)	(913 509)	(153 232)	17.7%	(92 387)	10.7%	(121 768)	13.3%	(367 386)	40.2%	(91 481)	51.1%	33.1%
Suppliers and employees	(864 384)	(913 509)	(153 232)	17.7%	(92 387)	10.7%	(121 768)	13.3%	(367 386)	40.2%	(91 481)	51.1%	33.1%
Finance charges	-	400	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	(600)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	444 679	266 537	265 311	59.7%	282 334	63.5%	158 600	59.5%	706 245	265.0%	228 485	277.6%	(30.6%)
Cash Flow from Investing Activities													
Receipts	-	-	(1 335)	-	(1 349)	-	(1 221)	-	(3 905)	-	(1 291)	-	(5.4%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(1 335)	-	(1 349)	-	(1 221)	-	(3 905)	-	(1 291)	-	(5.4%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(289 401)	(201 989)	(105 583)	36.5%	(75 817)	26.2%	(85 537)	42.3%	(266 937)	132.2%	(53 656)	79.8%	59.4%
Capital assets	(289 401)	(201 989)	(105 583)	36.5%	(75 817)	26.2%	(85 537)	42.3%	(266 937)	132.2%	(53 656)	79.8%	59.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(289 401)	(201 989)	(106 917)	36.9%	(77 167)	26.7%	(86 758)	43.0%	(270 842)	134.1%	(54 947)	80.9%	57.9%
Cash Flow from Financing Activities													
Receipts	-	-	(11 275)	-	(11 275)	-	(11 275)	-	(33 825)	-	(11 275)	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(11 275)	-	(11 275)	-	(11 275)	-	(33 825)	-	(11 275)	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(11 275)	-	(11 275)	-	(11 275)	-	(33 825)	-	(11 275)	-	-
Net Increase/(Decrease) in cash held	155 278	64 549	147 119	94.7%	193 892	124.9%	60 567	93.8%	401 578	622.1%	162 263	(212.3%)	(62.7%)
Cash/cash equivalents at the year begin:	99 298	17 896	202 274	203.7%	349 392	351.9%	543 284	3 035.8%	202 274	1 130.3%	217 102	47.8%	150.2%
Cash/cash equivalents at the year end:	254 576	82 444	349 392	137.2%	543 284	213.4%	603 851	732.4%	603 851	732.4%	379 366	489.4%	59.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 583	4.3%	12 888	2.8%	8 100	1.8%	416 618	91.1%	457 188	71.7%	(2 049)	(.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 695	2.7%	1 967	2.0%	2 986	3.0%	92 175	92.3%	99 823	15.7%	2 391	2.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 810	5.1%	3 655	4.9%	3 551	4.7%	63 982	85.3%	74 998	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 159	20.7%	46	.8%	45	.8%	4 343	77.6%	5 594	9%	(135)	(2.4%)	-	-
Total By Income Source	27 248	4.3%	18 556	2.9%	14 682	2.3%	577 117	90.5%	637 603	100.0%	206	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	520	.7%	624	.9%	451	.6%	69 241	97.7%	70 837	11.1%	(696)	(1.0%)	-	-
Commercial	19 280	5.7%	12 908	3.8%	10 078	3.0%	296 066	87.5%	338 332	53.1%	648	.2%	-	-
Households	7 448	3.3%	5 023	2.2%	4 153	1.8%	211 810	92.7%	228 434	35.8%	255	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 248	4.3%	18 556	2.9%	14 682	2.3%	577 117	90.5%	637 603	100.0%	206	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 036	82.0%	1 796	11.3%	-	-	1 070	6.7%	15 902	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 036	82.0%	1 796	11.3%	-	-	1 070	6.7%	15 902	100.0%

Contact Details

Municipal Manager	Mr Makgata Joel	013 231 121
Chief Financial Officer	Mr Lesley Makgopa	013 231 1000

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part 5: Cash Receipts and Payments													
	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	1 879 227	1 757 582	1 635 400	87.0%	1 374 185	73.1%	(44 534)	(2.5%)	2 965 051	168.7%	390 381	93.5%	(111.4%)

Service charges	71 427	52 000	14 924	20.9%	14 844	20.8%	14 319	27.5%	44 087	84.8%	14 588	65.6%	(1.7%)
Other revenue	95 145	2 927	979 775	1 029.8%	746 850	785.0%	(1 300 981)	(44 450.5%)	425 643	14 542.9%	72 450	7 286.8%	(1 895.7%)
Transfers and Subsidies - Operational	1 246 860	1 246 860	508 568	40.8%	397 912	31.9%	1 135 154	91.0%	2 041 634	163.7%	288 615	97.3%	293.3%
Transfers and Subsidies - Capital	407 331	407 331	119 906	29.4%	209 570	51.4%	99 152	24.3%	428 628	105.2%	772	48.2%	12 743.5%
Interest	58 464	48 464	12 228	20.9%	5 009	8.6%	7 822	16.1%	25 059	51.7%	13 976	83.5%	(44.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 176 835)	(1 181 991)	(662 240)	56.3%	(397 121)	33.7%	(326 542)	27.6%	(1 385 902)	117.3%	(559 836)	177.2%	(41.7%)
Suppliers and employees	(1 176 835)	(1 181 991)	(662 240)	56.3%	(397 121)	33.7%	(326 542)	27.6%	(1 385 902)	117.3%	(559 836)	177.2%	(41.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	702 392	575 591	973 161	138.5%	977 064	139.1%	(371 076)	(64.5%)	1 579 149	274.4%	(169 456)	(12.9%)	119.0%
Cash Flow from Investing Activities													
Receipts	705	705	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	705	705	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(453 100)	(456 595)	(99 282)	21.9%	(145 334)	32.1%	(244 587)	53.6%	(489 203)	107.1%	(95 727)	44.6%	155.5%
Capital assets	(453 100)	(456 595)	(99 282)	21.9%	(145 334)	32.1%	(244 587)	53.6%	(489 203)	107.1%	(95 727)	44.6%	155.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(452 595)	(455 891)	(99 282)	21.9%	(145 334)	32.1%	(244 587)	53.7%	(489 203)	107.3%	(95 727)	44.6%	155.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	249 997	119 701	873 879	349.6%	831 730	332.7%	(615 663)	(514.3%)	1 089 946	910.6%	(265 182)	(325.6%)	132.2%
Cash/cash equivalents at the year begin:	442 034	741 203	391 481	88.6%	1 265 360	286.3%	2 097 090	262.9%	391 481	52.8%	391 645	111.6%	435.5%
Cash/cash equivalents at the year end:	692 031	860 904	1 265 360	182.8%	2 097 090	303.0%	1 481 427	172.1%	1 481 427	172.1%	126 463	20.2%	1 071.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 753	2.0%	11 010	1.6%	11 767	1.7%	636 720	94.6%	673 250	100.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	0	(.1%)	0	-	(383)	100.1%	(382)	(.1%)	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	13 753	2.0%	11 010	1.6%	11 767	1.7%	636 337	94.6%	672 868	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 017	5.9%	521	3.0%	362	2.1%	15 251	88.9%	17 152	2.5%	-	-	-	-
Commercial	2 753	3.4%	2 350	2.9%	2 388	2.9%	73 835	90.8%	81 326	12.1%	-	-	-	-
Households	9 983	1.7%	8 140	1.4%	9 017	1.6%	547 251	95.3%	574 391	85.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	13 753	2.0%	11 010	1.6%	11 767	1.7%	636 337	94.6%	672 868	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	8 724	12.7%	4 510	6.6%	17 989	26.2%	37 446	54.5%	68 670	97.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 050	68.3%	416	27.0%	58	3.8%	13	.8%	1 537	2.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 774	13.9%	4 926	7.0%	18 047	25.7%	37 459	53.4%	70 207	100.0%

Contact Details

Municipal Manager	Mr Meshack Mahlagaume Kgwale	013 262 7312
Chief Financial Officer	Mr Hendrick Legamane Nkadiheng(Cfo)	013 262 7312

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	837 275	837 275	252 934	30.2%	231 878	27.7%	130 960	15.6%	615 773	73.5%	194 826	81.5%	(32.8%)
Exchange Revenue													
Service charges - Electricity	40 396	40 396	13 999	34.7%	13 284	32.9%	10 444	25.9%	37 727	93.4%	16 882	106.0%	(38.1%)
Service charges - Water	17 998	17 998	4 816	26.8%	4 338	24.1%	6 359	35.3%	15 514	86.2%	22 861	171.3%	(72.2%)
Service charges - Waste Water Management	13 137	13 137	3 386	25.8%	3 532	26.9%	3 434	26.1%	10 352	78.8%	2 804	59.2%	22.5%
Service charges - Waste Management	14 293	14 293	3 154	22.1%	3 240	22.7%	3 187	22.3%	9 581	67.0%	2 785	58.0%	14.5%
Sale of Goods and Rendering of Services	504	504	2 292	454.9%	432	85.8%	821	162.9%	3 545	703.6%	597	47.1%	37.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 934	27 934	5 404	19.3%	5 766	20.6%	5 615	20.1%	16 785	60.1%	5 167	52.1%	8.7%
Interest earned from Current and Non Current Assets	14 970	14 970	3 654	24.4%	2 732	18.2%	3 145	21.0%	9 531	63.7%	4 543	60.5%	(30.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 265	1 265	205	16.2%	272	21.5%	143	11.3%	620	49.0%	118	26.4%	21.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	83 244	83 244	178	2%	143	2%	121	.1%	442	.5%	71	.6%	71.9%
Non-Exchange Revenue													
Property rates	141 166	141 166	19 847	14.1%	40 773	28.9%	(22 975)	(16.3%)	37 645	26.7%	23 095	46.5%	(199.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	817	817	53	6.5%	95	11.7%	355	43.4%	503	61.5%	54	23.2%	551.9%
Licences or permits	-	-	5	-	12	-	5	-	22	-	56	102.8%	(90.5%)
Transfer and subsidies - Operational	459 865	459 865	190 898	41.5%	151 755	33.0%	115 220	25.1%	457 873	99.6%	110 946	99.5%	3.9%
Interest Receivables	21 687	21 687	5 041	23.2%	5 505	25.4%	5 087	23.5%	15 633	72.1%	4 811	67.1%	5.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	39	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	836 823	836 638	189 136	22.6%	192 757	23.0%	171 997	20.6%	553 891	66.2%	137 440	57.7%	25.1%
Employee related costs	281 529	281 557	64 798	23.0%	64 881	23.0%	66 660	23.7%	196 339	69.7%	43 145	53.9%	54.5%
Remuneration of councillors	28 802	27 000	6 240	21.7%	6 138	21.3%	7 199	26.7%	19 576	72.5%	7 326	71.4%	(1.7%)
Bulk purchases - electricity	139 825	141 117	34 989	25.0%	34 147	24.4%	31 613	22.4%	100 749	71.4%	26 129	55.8%	21.0%
Inventory consumed	45 165	45 868	4 414	9.8%	12 692	28.1%	13 710	29.9%	30 816	67.2%	15 728	55.2%	(12.8%)
Debt impairment	28 872	28 872	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	65 123	73 878	22 024	33.8%	19 645	30.2%	19 982	27.0%	61 651	83.4%	12 197	65.5%	63.8%
Interest/Dividends and Rent on Land	3 736	8 736	1 578	42.2%	1 593	42.6%	1 752	20.1%	4 924	56.4%	919	27.4%	90.8%
Contracted services	110 780	118 723	31 986	28.9%	31 239	28.2%	15 611	13.1%	78 836	66.4%	14 826	70.3%	5.3%
Transfers and subsidies	2 795	6 082	630	22.6%	355	12.7%	2 675	44.0%	3 661	60.2%	1 107	71.7%	141.6%
Irrecoverable debts written off	27 793	14 563	-	-	-	-	-	-	-	-	192	61.5%	(100.0%)
Operational Cost and Other Cost	102 403	90 241	22 477	22.0%	22 066	21.5%	12 795	14.2%	57 339	63.5%	15 791	59.6%	(19.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	80	-	(100.0%)
Surplus/(Deficit)	453	638	63 798		39 121		(41 037)		61 882		57 386		
Transfers and subsidies - capital (monetary allocations)	430 354	380 354	90 022	20.9%	93 923	21.8%	85 484	22.5%	269 429	70.8%	45 701	37.6%	87.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	430 807	380 992	153 820		133 043		44 448		331 311		103 087		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	430 807	380 992	153 820		133 043		44 448		331 311		103 087		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	430 807	380 992	153 820		133 043		44 448		331 311		103 087		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	430 807	380 992	153 820		133 043		44 448		331 311		103 087		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	435 804	385 173	79 443	18.2%	83 282	19.1%	73 173	19.0%	235 898	61.2%	89 829	52.7%	(18.5%)
National Government	425 496	363 003	79 406	18.7%	82 510	19.4%	62 909	17.3%	224 825	61.9%	66 893	50.3%	(6.0%)
Provincial Government	-	11 863	-	-	-	-	10 200	86.0%	10 200	86.0%	15 049	127.3%	(32.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	425 496	374 866	79 406	18.7%	82 510	19.4%	73 109	19.5%	235 025	62.7%	81 942	52.3%	(10.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 307	10 307	37	.4%	772	7.5%	64	.6%	873	8.5%	7 888	61.8%	(99.2%)
Capital Expenditure Functional	435 804	385 173	79 443	18.2%	83 282	19.1%	73 173	19.0%	235 898	61.2%	89 829	52.7%	(18.5%)
Municipal governance and administration	3 650	3 650	37	1.0%	772	21.2%	64	1.7%	873	23.9%	1 173	52.1%	(94.6%)
Executive and Council	300	300	-	-	-	-	-	-	-	-	91	76.9%	(100.0%)
Finance and administration	3 350	3 350	37	1.1%	772	23.1%	64	1.9%	873	26.1%	1 082	45.5%	(94.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 063	10 643	-	-	6 092	50.5%	1 853	17.4%	7 945	74.6%	18 271	68.4%	(89.9%)
Community and Social Services	11 863	10 443	-	-	6 092	51.4%	1 853	17.7%	7 945	76.1%	18 529	101.9%	(90.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	7.5%	-
Public Safety	200	200	-	-	-	-	-	-	-	-	(258)	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	304 047	304 047	62 509	20.6%	72 045	23.7%	46 768	15.4%	181 323	59.6%	64 999	51.3%	(28.0%)
Planning and Development	303 633	303 634	62 509	20.6%	72 045	23.7%	46 768	15.4%	181 323	59.7%	64 351	50.4%	(27.3%)
Road Transport	414	414	-	-	-	-	-	-	-	-	648	67.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	116 043	66 832	16 897	14.6%	4 373	3.8%	24 488	36.6%	45 757	68.5%	5 386	60.6%	354.7%
Energy sources	21 043	22 463	7 897	37.5%	4 208	20.0%	2 289	10.2%	14 394	64.1%	(1 481)	47.6%	(254.5%)
Water Management	95 000	44 369	9 000	9.5%	163	.2%	22 019	49.6%	31 182	70.3%	6 867	78.0%	220.6%
Waste Water Management	-	-	-	-	1	-	180	-	181	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities		1 261 232	1 225 754	386 954	30.7%	350 484	27.8%	211 193	17.2%	948 631	77.4%	303 020	86.5%	(30.3%)
Receipts														
Property rates		91 758	105 875	6 412	7.0%	9 051	9.9%	21 320	20.1%	36 783	34.7%	16 956	49.8%	25.7%

Service charges	69 028	70 861	15 952	23.1%	17 410	25.2%	15 362	21.7%	48 724	68.8%	15 684	83.7%	(2.1%)
Other revenue	171 744	170 315	2 137	1.2%	1 251	.7%	1 159	.7%	4 547	2.7%	9 045	22.4%	(87.2%)
Transfers and Subsidies - Operational	460 369	460 369	196 075	42.6%	156 370	34.0%	123 943	26.9%	476 388	103.5%	117 537	102.7%	5.5%
Transfers and Subsidies - Capital	430 354	380 354	162 131	37.7%	163 074	37.9%	45 286	11.9%	370 491	97.4%	135 746	97.5%	(66.6%)
Interest	37 979	37 979	4 246	11.2%	3 328	8.8%	4 123	10.9%	11 697	30.8%	8 052	94.7%	(48.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(715 036)	(673 022)	(58 671)	8.2%	(55 920)	7.8%	(9 262)	1.4%	(123 854)	18.4%	(33 641)	27.3%	(72.5%)
Suppliers and employees	(708 504)	(666 794)	(58 671)	8.3%	(55 920)	7.9%	(9 262)	1.4%	(123 854)	18.6%	(33 641)	27.6%	(72.5%)
Finance charges	(3 736)	(4 736)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 795)	(1 492)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	546 197	552 732	328 282	60.1%	294 564	53.9%	201 930	36.5%	824 777	149.2%	269 379	165.3%	(25.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(435 804)	(378 734)	(85 053)	19.5%	(96 158)	22.1%	(86 016)	22.7%	(267 226)	70.6%	(87 964)	55.3%	(2.2%)
Capital assets	(435 804)	(378 734)	(85 053)	19.5%	(96 158)	22.1%	(86 016)	22.7%	(267 226)	70.6%	(87 964)	55.3%	(2.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(435 804)	(378 734)	(85 053)	19.5%	(96 158)	22.1%	(86 016)	22.7%	(267 226)	70.6%	(87 964)	55.3%	(2.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	110 393	173 998	243 229	220.3%	198 407	179.7%	115 915	66.6%	557 551	320.4%	181 414	1 364.8%	(36.1%)
Cash/cash equivalents at the year begin:	21 336	22 094	29 790	139.6%	270 278	1 266.7%	468 685	2 121.3%	29 790	134.8%	439 841	457.1%	6.6%
Cash/cash equivalents at the year end:	131 729	196 092	270 278	205.2%	468 685	355.8%	583 351	297.5%	583 351	297.5%	621 256	1 279.1%	(6.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 854	4.0%	2 206	3.1%	1 458	2.1%	64 240	90.8%	70 758	10.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 541	7.8%	2 456	12.4%	352	1.8%	15 497	78.1%	19 846	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 458	5.3%	12 947	6.0%	16 853	7.8%	175 892	81.0%	217 150	33.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 266	1.6%	1 165	1.4%	1 126	1.4%	77 629	95.0%	81 187	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 170	1.6%	1 074	1.5%	1 020	1.4%	70 006	95.5%	73 270	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 384	1.7%	3 268	1.7%	3 792	1.9%	185 720	94.7%	196 164	29.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	.3%	2	1.0%	107	51.1%	99	47.6%	208	-	-	-	-	-
Total By Income Source	21 674	3.3%	23 119	3.5%	24 707	3.8%	589 083	89.4%	658 584	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 650	13.7%	6 992	17.0%	4 074	9.9%	24 435	59.4%	41 151	6.2%	-	-	-	-
Commercial	4 576	5.3%	4 831	5.6%	9 021	10.5%	67 133	78.5%	85 560	13.0%	-	-	-	-
Households	11 449	2.2%	11 296	2.1%	11 613	2.2%	497 515	93.5%	531 872	80.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 674	3.3%	23 119	3.5%	24 707	3.8%	589 083	89.4%	658 584	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	162	1.2%	76	.6%	84	.6%	12 705	97.5%	13 028	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	162	1.2%	76	.6%	84	.6%	12 705	97.5%	13 028	100.0%

Contact Details

Municipal Manager	Mr Thabethe ME	017 843 4065
Chief Financial Officer	Ms Sekgobela mm	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		1 365 719	1 214 037	575 202	42.1%	550 048	40.3%	217 537	17.9%	1 342 787	110.6%	274 654	118.8%	(20.8%)
Property rates		201 982	201 982	41 346	20.5%	44 267	21.9%	49 905	24.7%	135 518	67.1%	36 111	46.6%	38.2%

Service charges	550 876	525 916	120 311	21.8%	119 047	21.6%	109 583	20.8%	348 941	66.3%	101 206	65.9%	8.3%
Other revenue	118 896	22 689	217 502	182.9%	213 619	179.7%	54 628	240.8%	485 749	2 140.9%	9 148	1 052.0%	497.2%
Transfers and Subsidies - Operational	297 769	294 895	140 785	47.3%	127 135	42.7%	1 737	.6%	269 656	91.4%	101 571	130.9%	(98.3%)
Transfers and Subsidies - Capital	162 093	162 093	51 661	31.9%	42 878	26.5%	-	-	94 539	58.3%	24 500	47.1%	(100.0%)
Interest	34 103	6 461	3 597	10.5%	3 103	9.1%	1 684	26.1%	8 384	129.8%	2 118	143.3%	(20.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 189 778)	(1 378 339)	(136 293)	11.5%	(131 422)	11.0%	(115 513)	8.4%	(383 227)	27.8%	(58 624)	44.8%	97.0%
Suppliers and employees	(1 159 402)	(1 240 862)	(136 293)	11.8%	(131 422)	11.3%	(115 513)	9.3%	(383 227)	30.9%	(58 624)	46.2%	97.0%
Finance charges	(30 376)	(137 477)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	175 941	(164 302)	438 909	249.5%	418 626	237.9%	102 024	(62.1%)	959 560	(584.0%)	216 030	391.3%	(52.8%)
Cash Flow from Investing Activities													
Receipts	0	-	42	1 402 866.7%	82	2 746 833.3%	-	-	124	-	-	-	-
Proceeds on disposal of PPE	0	-	42	1 402 866.7%	82	2 746 833.3%	-	-	124	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(162 093)	(194 964)	(43 712)	27.0%	(58 674)	36.2%	(6 822)	3.5%	(109 208)	56.0%	(22 266)	69.0%	(69.4%)
Capital assets	(162 093)	(194 964)	(43 712)	27.0%	(58 674)	36.2%	(6 822)	3.5%	(109 208)	56.0%	(22 266)	69.0%	(69.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(162 093)	(194 964)	(43 670)	26.9%	(58 592)	36.1%	(6 822)	3.5%	(109 084)	56.0%	(22 266)	68.9%	(69.4%)
Cash Flow from Financing Activities													
Receipts	-	-	5	-	4	-	(1)	-	8	-	432	-	(100.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	5	-	4	-	(1)	-	8	-	432	-	(100.2%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	5	-	4	-	(1)	-	8	-	432	-	(100.2%)
Net Increase/(Decrease) in cash held	13 848	(359 267)	395 244	2 854.2%	360 039	2 599.9%	95 202	(26.5%)	850 484	(236.7%)	194 196	1 299.9%	(51.0%)
Cash/cash equivalents at the year begin:	59 336	43 090	44 705	75.3%	439 384	740.5%	799 423	1 855.2%	44 705	103.7%	787 521	99.0%	1.5%
Cash/cash equivalents at the year end:	73 184	(316 177)	439 384	600.4%	799 423	1 092.3%	894 624	(283.0%)	894 624	(283.0%)	981 717	753.5%	(8.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(2)	-	-	-	-	-	349 934	100.0%	349 932	25.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 891	2.0%	3 704	1.5%	1 278	.5%	236 091	96.0%	245 964	17.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 580	4.7%	17 233	5.6%	5 645	1.8%	272 191	87.9%	309 649	22.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	236 641	100.0%	236 641	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	236 355	100.0%	236 355	17.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 478	10.0%	3 425	23.1%	1 527	10.3%	8 401	56.7%	14 830	1.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	100.0%	-	-	-	-	-	-	41	-	-	-	-	-
Total By Income Source	20 987	1.5%	24 362	1.7%	8 449	.6%	1 339 613	96.1%	1 393 411	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20 987	1.5%	24 362	1.7%	8 449	.6%	1 339 613	96.1%	1 393 411	100.0%	-	-	-	-
Total By Customer Group	20 987	1.5%	24 362	1.7%	8 449	.6%	1 339 613	96.1%	1 393 411	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10 796	.8%	(9 824)	(.7%)	47 355	3.5%	1 313 371	96.5%	1 361 697	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 796	.8%	(9 824)	(.7%)	47 355	3.5%	1 313 371	96.5%	1 361 697	100.0%

Contact Details

Municipal Manager	Mr Maqhawle Kunene	017 801 3504
Chief Financial Officer	Mr Phumuzi Jeremia Nhlabathi	017 801 0532

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	977 555	1 047 760	261 800	26.8%	227 886	23.3%	208 562	19.9%	698 248	66.6%	301 299	70.6%	(30.8%)
Exchange Revenue													
Service charges - Electricity	263 785	263 785	43 234	16.4%	36 978	14.0%	36 893	14.0%	117 105	44.4%	34 007	42.0%	8.5%
Service charges - Water	30 472	30 472	4 970	16.3%	4 499	14.8%	5 514	18.1%	14 983	49.2%	2 705	40.8%	103.8%
Service charges - Waste Water Management	17 156	17 156	2 827	16.5%	2 657	15.5%	3 150	18.4%	8 633	50.3%	2 517	48.6%	25.1%
Service charges - Waste Management	17 040	17 040	3 516	20.6%	3 422	20.1%	3 389	19.9%	10 327	60.6%	2 171	58.2%	56.1%
Sale of Goods and Rendering of Services	3 226	4 496	399	12.4%	(1 076)	(33.3%)	(963)	(21.4%)	(1 639)	(36.5%)	1 387	91.1%	(169.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	55 512	50 423	8 247	14.9%	8 234	14.8%	8 135	16.1%	24 616	48.8%	9 702	65.8%	(16.1%)
Interest earned from Current and Non Current Assets	3 513	3 513	486	13.8%	270	7.7%	798	22.7%	1 554	44.2%	505	36.6%	58.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 614	1 919	356	22.1%	417	25.8%	319	16.6%	1 092	56.9%	304	56.7%	4.8%
Licences or permits	65	65	-	-	-	-	-	-	-	-	-	1.7%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	43 478	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	10	-	-	3	-	3	25.4%	6	59.3%	-	63.2%	(100.0%)
Operational Revenue	1 930	2 739	56	2.9%	8	4%	712	26.0%	776	28.3%	6	2.2%	12 744.4%
Non-Exchange Revenue													
Property rates	102 743	142 065	30 977	30.1%	30 511	29.7%	30 533	21.5%	92 021	64.8%	22 069	69.1%	38.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 490	6 490	414	6.4%	377	5.8%	597	9.2%	1 388	21.4%	471	25.4%	26.9%
Licences or permits	1 070	1 070	8	.8%	208	19.5%	149	13.9%	366	34.2%	116	53.1%	29.0%
Transfer and subsidies - Operational	381 310	381 310	147 523	38.7%	122 385	32.1%	99 960	26.2%	369 868	97.0%	212 739	97.3%	(53.0%)
Interest Receivables	30 639	20 639	3 387	11.1%	3 391	11.1%	3 644	17.7%	10 422	50.5%	2 166	35.0%	68.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	60 989	60 989	15 402	25.3%	15 602	25.6%	15 682	25.7%	46 685	76.5%	10 435	71.2%	50.3%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	100	-	-	-	-	46	46.3%	46	46.3%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	926 699	1 006 226	186 819	20.2%	240 235	25.9%	229 218	22.8%	656 272	65.2%	374 068	83.1%	(38.7%)
Employee related costs	282 241	283 188	56 607	20.1%	74 665	26.5%	62 884	22.2%	194 156	68.6%	52 512	67.4%	19.8%
Remuneration of councillors	21 353	21 353	1 012	4.7%	1 098	5.1%	10 033	47.0%	12 142	56.9%	10 084	59.3%	(.5%)
Bulk purchases - electricity	214 387	214 387	73 091	34.1%	17 205	8.0%	83 449	38.9%	173 745	81.0%	53 886	81.3%	54.9%
Inventory consumed	21 873	44 490	3 932	18.0%	26 264	120.1%	807	1.8%	31 004	69.7%	3 784	86.8%	(78.7%)
Debt impairment	117 654	97 654	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	97 148	82 880	19 721	20.3%	19 826	20.4%	19 113	23.1%	58 660	70.8%	18 784	62.6%	1.8%
Interest/Dividends and Rent on Land	18 177	34 177	10 461	57.6%	8 176	45.0%	18 097	53.0%	36 734	107.5%	10 532	94.1%	71.8%
Contracted services	83 548	153 938	13 746	16.5%	55 186	66.1%	37 986	24.7%	106 918	69.5%	33 333	81.6%	14.0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	1 400	-	-	-	-	-	-	-	-	178 711	84.4%	(100.0%)
Operational Cost and Other Cost	65 318	72 559	8 247	12.6%	37 817	57.9%	(3 260)	(4.5%)	42 804	59.0%	12 441	62.1%	(126.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	200	-	-	-	-	110	54.8%	110	54.8%	-	-	(100.0%)
Surplus/(Deficit)	50 856	41 534	74 982		(12 350)		(20 656)		41 976		(72 769)		
Transfers and subsidies - capital (monetary allocations)	139 902	194 902	-	-	-	-	80 630	41.4%	80 630	41.4%	55 046	40.1%	46.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	190 757	236 435	74 982		(12 350)		59 974		122 606		(17 722)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	190 757	236 435	74 982		(12 350)		59 974		122 606		(17 722)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	190 757	236 435	74 982		(12 350)		59 974		122 606		(17 722)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	190 757	236 435	74 982		(12 350)		59 974		122 606		(17 722)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	127 472	174 394	245	.2%	39 537	31.0%	25 405	14.6%	65 187	37.4%	36 041	51.4%	(29.5%)
National Government	121 654	170 526	-	-	39 358	32.4%	25 090	14.7%	64 448	37.8%	35 977	52.1%	(30.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	121 654	170 526	-	-	39 358	32.4%	25 090	14.7%	64 448	37.8%	35 977	52.1%	(30.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 819	3 868	245	4.2%	179	3.1%	316	8.2%	739	19.1%	64	13.1%	396.1%
Capital Expenditure Functional	127 472	174 394	245	.2%	39 537	31.0%	25 405	14.6%	65 187	37.4%	36 041	51.4%	(29.5%)
Municipal governance and administration	1 759	1 250	245	13.9%	179	10.2%	316	25.2%	739	59.1%	64	14.1%	396.1%
Executive and Council	909	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	850	1 250	245	28.8%	179	21.0%	316	25.2%	739	59.1%	64	14.4%	396.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	303	350	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	303	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	350	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 190	66 644	-	-	11 217	38.4%	6 294	9.4%	17 511	26.3%	20 603	65.9%	(69.5%)
Planning and Development	-	450	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29 190	66 194	-	-	11 217	38.4%	6 294	9.5%	17 511	26.5%	20 603	65.9%	(69.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	94 585	106 150	-	-	28 141	29.8%	18 796	17.7%	46 937	44.2%	15 375	44.5%	22.3%
Energy sources	9 605	16 996	-	-	4 166	43.4%	1 935	11.4%	6 101	35.9%	(1 172)	27.1%	(265.2%)
Water Management	56 746	18 300	-	-	11 345	20.0%	434	2.4%	11 779	64.4%	381	44.6%	13.8%
Waste Water Management	27 931	70 853	-	-	12 630	45.2%	16 427	23.2%	29 056	41.0%	16 165	61.5%	1.6%
Waste Management	303	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 635	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 102 031	1 257 391	180 331	16.4%	138 006	12.5%	182 246	14.5%	500 582	39.8%	142 693	38.1%	27.7%
Property rates	113 811	144 561	16 805	14.8%	23 556	20.7%	21 253	14.7%	61 613	42.6%	17 473	73.7%	21.6%

Service charges	395 336	395 336	53 504	13.5%	49 845	12.6%	54 605	13.8%	157 954	40.0%	48 600	47.6%	12.4%
Other revenue	55 827	129 094	6 875	12.3%	10 514	18.8%	5 300	4.1%	22 688	17.6%	1 842	11.2%	187.7%
Transfers and Subsidies - Operational	381 310	381 310	11 284	3.0%	5 213	1.4%	6 685	1.8%	23 181	6.1%	11 703	6.9%	(42.9%)
Transfers and Subsidies - Capital	139 902	194 902	90 243	64.5%	47 396	33.9%	92 694	47.6%	230 333	118.2%	61 391	103.3%	51.0%
Interest	15 846	12 189	1 622	10.2%	1 483	9.4%	1 708	14.0%	4 813	39.5%	1 684	8.4%	1.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(895 388)	(1 023 782)	(176 647)	19.7%	(123 733)	13.8%	(100 936)	9.9%	(401 317)	39.2%	(81 924)	34.4%	23.2%
Suppliers and employees	(879 107)	(997 901)	(176 647)	20.1%	(123 733)	14.1%	(100 936)	10.1%	(401 317)	40.2%	(81 924)	35.4%	23.2%
Finance charges	(16 281)	(25 881)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	206 644	233 609	3 684	1.8%	14 272	6.9%	81 309	34.8%	99 266	42.5%	60 769	61.4%	33.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(138 686)	(192 027)	(3 120)	2.2%	(44 072)	31.8%	(29 075)	15.1%	(76 267)	39.7%	(51 020)	59.1%	(43.0%)
Capital assets	(138 686)	(192 027)	(3 120)	2.2%	(44 072)	31.8%	(29 075)	15.1%	(76 267)	39.7%	(51 020)	59.1%	(43.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(138 686)	(192 027)	(3 120)	2.2%	(44 072)	31.8%	(29 075)	15.1%	(76 267)	39.7%	(51 020)	59.1%	(43.0%)
Cash Flow from Financing Activities													
Receipts	346	108	-	-	2	.7%	-	-	2	2.3%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	346	108	-	-	2	.7%	-	-	2	2.3%	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	346	108	-	-	2	.7%	-	-	2	2.3%	-	-	-
Net Increase/(Decrease) in cash held	68 304	41 689	564	.8%	(29 797)	(43.6%)	52 235	125.3%	23 001	55.2%	9 749	183.5%	435.8%
Cash/cash equivalents at the year begin:	10 762	7 680	8 070	75.0%	8 429	78.3%	(21 369)	(278.2%)	8 070	105.1%	3 625	102.2%	(689.9%)
Cash/cash equivalents at the year end:	79 066	49 369	8 429	10.7%	(21 369)	(27.0%)	30 866	62.5%	30 866	62.5%	13 374	118.3%	130.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 478	2.1%	2 072	1.7%	2 059	1.7%	113 812	94.5%	120 421	13.2%	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 873	4.0%	4 677	2.1%	4 068	1.8%	203 905	92.0%	221 523	24.4%	23	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 049	4.6%	5 036	2.9%	4 629	2.6%	157 357	89.9%	175 071	19.3%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 258	2.8%	681	1.5%	619	1.3%	43 908	94.4%	46 506	5.1%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	1 172	1.4%	1 016	1.2%	980	1.2%	81 347	96.3%	84 515	9.3%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 062	1.6%	4 015	1.6%	4 057	1.6%	243 478	95.3%	255 612	28.1%	19	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	.5%	32	.6%	27	.5%	5 382	98.4%	5 469	.6%	-	-	-	-
Total By Income Source	25 960	2.9%	17 528	1.9%	16 440	1.8%	849 194	93.4%	909 122	100.0%	62	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 380	12.4%	1 050	9.4%	865	7.7%	7 875	70.5%	11 169	1.2%	-	-	-	-
Commercial	11 789	4.6%	5 717	2.3%	4 893	1.9%	231 322	91.2%	253 720	27.9%	1	-	-	-
Households	12 791	2.0%	10 762	1.7%	10 682	1.7%	609 998	94.7%	644 233	70.9%	61	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25 960	2.9%	17 528	1.9%	16 440	1.8%	849 194	93.4%	909 122	100.0%	62	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	36 690	9.8%	-	-	16 652	4.5%	320 309	85.7%	373 650	36.0%
Bulk Water	-	-	-	-	-	-	2 977	100.0%	2 977	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 657	4.0%	5 346	.8%	29 062	4.4%	599 897	90.8%	660 962	63.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	63 346	6.1%	5 346	.5%	45 714	4.4%	923 183	89.0%	1 037 589	100.0%

Contact Details

Municipal Manager	Mr Mthandeni Mkhonza	017 285 0308
Chief Financial Officer	Mr Kgomoitsho Duba	076 207 0147

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	578 342	543 257	152 600	26.4%	133 969	23.2%	138 899	25.6%	425 468	78.3%	118 221	79.0%	17.5%
Exchange Revenue													
Service charges - Electricity	106 318	106 318	25 661	24.1%	24 531	23.1%	45 495	42.8%	95 686	90.0%	18 725	61.8%	143.0%
Service charges - Water	39 665	39 665	9 275	23.4%	11 889	30.0%	11 751	29.6%	32 914	83.0%	9 239	73.1%	27.2%
Service charges - Waste Water Management	53 483	22 535	5 624	10.5%	5 647	10.6%	5 606	24.9%	16 877	74.9%	10 195	62.0%	(45.0%)
Service charges - Waste Management	12 443	14 443	3 924	31.5%	3 933	31.6%	3 926	27.2%	11 782	81.6%	3 309	81.2%	18.6%
Sale of Goods and Rendering of Services	708	738	138	19.5%	132	18.6%	192	26.0%	461	62.5%	138	62.2%	38.4%
Agency services	7 510	-	-	-	-	-	-	-	-	-	1 001	52.6%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	71 516	43 758	12 840	18.0%	9 957	13.9%	9 763	22.3%	32 560	74.4%	19 351	86.5%	(49.5%)
Interest earned from Current and Non Current Assets	3 651	3 651	141	3.9%	295	8.1%	159	4.3%	594	16.3%	561	39.9%	(71.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 713	2 713	170	6.3%	208	7.7%	183	6.7%	560	20.7%	439	50.8%	(58.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 812	4 820	1 232	32.3%	1 454	38.1%	380	7.9%	3 066	63.6%	978	95.9%	(61.2%)
Non-Exchange Revenue													
Property rates	94 482	94 482	19 919	21.1%	13 416	14.2%	13 348	14.1%	46 683	49.4%	12 352	78.4%	8.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	470	470	111	23.6%	92	19.5%	59	12.4%	261	55.5%	44	39.1%	32.2%
Licences or permits	10	10	4	40.3%	3	28.6%	3	27.7%	10	96.6%	55	46.2%	(94.8%)
Transfer and subsidies - Operational	178 878	179 212	71 956	40.2%	57 566	32.2%	43 174	24.1%	172 696	96.4%	41 833	94.8%	3.2%
Interest Receivables	-	27 758	1 606	-	4 848	-	4 863	17.5%	11 317	40.8%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 684	2 684	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	540 679	529 981	83 672	15.5%	91 363	16.9%	131 409	24.8%	306 444	57.8%	79 060	43.4%	66.2%
Employee related costs	122 881	121 381	27 287	22.2%	26 907	21.9%	26 319	21.7%	80 513	66.3%	26 156	74.3%	.6%
Remuneration of councillors	11 318	11 318	2 628	23.2%	2 618	23.1%	2 911	25.7%	8 157	72.1%	2 730	75.1%	6.6%
Bulk purchases - electricity	118 160	100 441	30 239	25.6%	28 660	24.3%	14 811	14.7%	73 710	73.4%	22 117	56.8%	(33.0%)
Inventory consumed	40 897	35 897	6 001	14.7%	7 364	18.0%	11 022	30.7%	24 387	67.9%	7 975	55.6%	38.2%
Debt impairment	101 616	101 616	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	61 859	60 859	-	-	-	-	44 703	73.5%	44 703	73.5%	-	-	(100.0%)
Interest,Dividends and Rent on Land	9 000	9 000	303	3.4%	937	10.4%	422	4.7%	1 662	18.5%	47	5.2%	790.2%
Contracted services	36 306	37 808	13 692	37.7%	12 011	33.1%	4 911	13.0%	30 615	81.0%	12 177	61.7%	(59.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 495	5 495	-	-	2 187	39.8%	7 290	132.7%	9 477	172.5%	3 571	43.1%	104.1%
Operational Cost and Other Cost	33 147	46 166	3 522	10.6%	10 678	32.2%	19 020	41.2%	33 220	72.0%	4 286	63.3%	343.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	37 663	13 275	68 927		42 606		7 491		119 024		39 161		
Transfers and subsidies - capital (monetary allocations)	68 878	80 488	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 541	93 763	68 927		42 606		7 491		119 024		39 161		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 541	93 763	68 927		42 606		7 491		119 024		39 161		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 541	93 763	68 927		42 606		7 491		119 024		39 161		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 541	93 763	68 927		42 606		7 491		119 024		39 161		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	73 178	84 788	5 084	6.9%	23 919	32.7%	28 922	34.1%	57 925	68.3%	16 594	47.7%	74.3%
National Government	68 878	80 488	4 696	6.8%	23 588	34.2%	28 516	35.4%	56 800	70.6%	16 504	49.5%	72.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 878	80 488	4 696	6.8%	23 588	34.2%	28 516	35.4%	56 800	70.6%	16 504	49.5%	72.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 300	4 300	388	9.0%	331	7.7%	406	9.4%	1 125	26.2%	90	12.1%	351.0%
Capital Expenditure Functional	73 178	84 788	5 084	6.9%	23 919	32.7%	29 174	34.4%	58 178	68.6%	16 594	47.7%	75.8%
Municipal governance and administration	-	-	-	-	-	-	253	-	253	-	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	253	-	253	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	787	64.9%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	787	64.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 000	12 000	953	7.9%	4 500	37.5%	2 416	20.1%	7 869	65.6%	1 561	41.1%	54.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	477	17.6%	(100.0%)
Road Transport	12 000	12 000	953	7.9%	4 500	37.5%	2 416	20.1%	7 869	65.6%	1 084	63.3%	122.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	61 178	72 788	4 131	6.8%	19 419	31.7%	26 506	36.4%	50 056	68.8%	14 246	49.1%	86.1%
Energy sources	800	6 868	-	-	-	-	5 205	75.8%	5 205	75.8%	6 825	44.2%	(23.7%)
Water Management	48 935	52 477	3 681	7.5%	16 016	32.7%	17 017	32.4%	36 713	70.0%	5 947	48.7%	186.1%
Waste Water Management	11 443	13 443	450	3.9%	3 403	29.7%	4 284	31.9%	8 138	60.5%	1 474	72.6%	190.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	409 332	357 387	131 789	32.2%	128 421	31.4%	138 009	38.6%	398 219	111.4%	96 516	70.2%	43.0%
Property rates	34 703	34 703	5 949	17.1%	11 324	32.6%	7 780	22.4%	25 053	72.2%	8 248	80.3%	(5.7%)

Service charges	62 647	56 072	34 890	55.7%	36 161	57.7%	62 330	111.2%	133 381	237.9%	30 054	64.2%	107.4%
Other revenue	35 544	29 064	9 223	25.9%	5 127	14.4%	7 875	27.1%	22 225	76.5%	11 796	92.6%	(33.2%)
Transfers and Subsidies - Operational	178 878	178 878	72 161	40.3%	58 785	32.9%	43 594	24.4%	174 540	97.6%	41 870	96.4%	4.1%
Transfers and Subsidies - Capital	68 879	80 488	8 935	13.0%	15 001	21.8%	15 000	18.6%	38 937	48.4%	2 500	53.3%	500.0%
Interest	28 681	(21 819)	630	2.2%	2 023	7.1%	1 430	(6.6%)	4 083	(18.7%)	2 048	10.2%	(30.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(311 405)	(302 006)	(140 211)	45.0%	(121 616)	39.1%	(114 360)	37.9%	(376 187)	124.6%	(87 731)	83.1%	30.4%
Suppliers and employees	(302 405)	(293 006)	(140 211)	46.4%	(121 616)	40.2%	(114 360)	39.0%	(376 187)	128.4%	(87 731)	84.7%	30.4%
Finance charges	(9 000)	(9 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	97 927	55 381	(8 422)	(8.6%)	6 805	6.9%	23 650	42.7%	22 032	39.8%	8 785	23.7%	169.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73 178)	(84 788)	(11 171)	15.3%	(26 724)	36.5%	(30 785)	36.3%	(68 680)	81.0%	(12 167)	49.6%	153.0%
Capital assets	(73 178)	(84 788)	(11 171)	15.3%	(26 724)	36.5%	(30 785)	36.3%	(68 680)	81.0%	(12 167)	49.6%	153.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(73 178)	(84 788)	(11 171)	15.3%	(26 724)	36.5%	(30 785)	36.3%	(68 680)	81.0%	(12 167)	49.6%	153.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	24 749	(29 406)	(19 593)	(79.2%)	(19 919)	(80.5%)	(7 136)	24.3%	(46 647)	158.6%	(3 382)	(389.4%)	111.0%
Cash/cash equivalents at the year begin:	8 514	8 514	30 839	362.2%	12 236	143.7%	(7 683)	(90.2%)	30 839	362.2%	(13 598)	172.6%	(43.5%)
Cash/cash equivalents at the year end:	33 263	(20 893)	12 236	36.8%	(7 683)	(23.1%)	(14 819)	70.9%	(14 819)	70.9%	(16 980)	(106.8%)	(12.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 487	1.7%	2 725	1.0%	3 033	1.1%	257 142	96.2%	267 386	19.1%	(1 110)	(.4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 754	4.8%	1 268	1.6%	989	1.3%	71 753	92.3%	77 764	5.6%	(4 043)	(5.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 094	1.4%	3 207	1.1%	3 047	1.0%	286 475	96.5%	296 822	21.2%	(907)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 057	1.2%	1 837	1.1%	1 804	1.1%	160 758	96.0%	166 455	11.9%	(848)	(.5%)	-	-
Receivables from Exchange Transactions - Waste Management	1 412	1.7%	1 161	1.4%	1 135	1.3%	81 276	95.6%	84 984	6.1%	(627)	(.7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 754	1.1%	4 997	1.1%	4 959	1.1%	421 787	96.6%	436 497	31.2%	(351)	(.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	156	.2%	110	.2%	76	.1%	66 982	99.5%	67 324	4.8%	(2 370)	(3.5%)	-	-
Total By Income Source	20 712	1.5%	15 304	1.1%	15 044	1.1%	1 346 172	96.3%	1 397 232	100.0%	(10 257)	(.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 193	3.3%	449	.7%	439	.7%	62 441	95.3%	65 522	4.7%	(126)	(.2%)	-	-
Commercial	7 679	1.8%	5 168	1.2%	4 717	1.1%	415 548	95.9%	433 112	31.0%	(6 889)	(1.6%)	-	-
Households	10 840	1.2%	9 687	1.1%	9 888	1.1%	868 183	96.6%	898 598	64.3%	(3 242)	(.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 712	1.5%	15 304	1.1%	15 044	1.1%	1 346 172	96.3%	1 397 232	100.0%	(10 257)	(.7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 519	100.0%	-	-	-	-	-	-	4 519	36.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 786	84.4%	33	.4%	-	-	1 221	15.2%	8 039	64.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 305	90.0%	33	.3%	-	-	1 221	9.7%	12 558	100.0%

Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Chief Financial Officer	Mrs Nompumelelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 445 478	1 480 092	407 191	28.2%	369 112	25.5%	353 081	23.9%	1 129 383	76.3%	338 909	77.3%	4.2%
Exchange Revenue													
Service charges - Electricity	577 060	597 244	157 688	27.3%	132 130	22.9%	130 243	21.8%	420 061	70.3%	122 287	69.7%	6.5%
Service charges - Water	90 424	93 709	23 150	25.6%	23 705	26.2%	22 957	24.5%	69 811	74.5%	22 105	74.7%	3.9%
Service charges - Waste Water Management	86 385	89 706	22 142	25.6%	22 710	26.3%	22 254	24.8%	67 106	74.8%	20 325	74.7%	9.5%
Service charges - Waste Management	66 005	61 418	15 275	23.1%	15 431	23.4%	15 299	24.9%	46 004	74.9%	14 698	72.7%	4.1%
Sale of Goods and Rendering of Services	2 575	3 416	1 374	53.4%	509	19.8%	595	17.4%	2 479	72.6%	539	74.1%	10.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Interest earned from Receivables	86 969	93 317	18 620	21.4%	28 039	32.2%	29 853	32.0%	76 511	82.0%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	1 078	2 611	864	80.2%	396	36.7%	382	14.6%	1 642	62.9%	1 607	385.8%	(76.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	1 070	122	-	418	-	189	17.6%	728	68.0%	-	-	(100.0%)
Rental from Fixed Assets	2 726	3 136	652	23.9%	845	31.0%	721	23.0%	2 218	70.8%	630	74.9%	14.3%
Licences or permits	134	13	3	2.5%	3	2.2%	30	229.1%	36	277.5%	26	83.2%	12.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	8 636	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	30	-	-	19	-	238	793.2%	257	857.0%	-	-	(100.0%)
Operational Revenue	263	124	39	14.7%	(328)	(124.6%)	449	361.4%	159	128.3%	44	76.5%	909.9%
Non-Exchange Revenue													
Property rates	262 462	259 124	64 800	24.7%	64 762	24.7%	63 946	24.7%	193 508	74.7%	62 841	74.7%	1.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 510	4 635	1 424	31.6%	1 887	41.8%	4 105	88.6%	7 417	160.0%	227	21.2%	1 707.2%
Licences or permits	63	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	196 023	196 023	79 881	40.8%	66 094	33.7%	49 314	25.2%	195 289	99.6%	54 748	102.4%	(9.9%)
Interest Receivables	70 219	67 297	21 156	30.1%	12 493	17.8%	12 396	18.4%	46 044	68.4%	38 830	170.0%	(68.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 415)	(1 415)	-	-	-	-	108	(7.6%)	108	(7.6%)	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 680 126	1 781 320	365 252	21.7%	277 979	16.5%	818 198	45.9%	1 461 428	82.0%	296 554	56.3%	175.9%
Employee related costs	350 916	352 261	1 097	.3%	109	-	265 522	75.4%	266 728	75.7%	32 894	25.8%	707.2%
Remuneration of councillors	16 377	16 161	3 151	19.2%	180	1.1%	11 128	68.9%	14 458	89.5%	9 443	73.0%	17.8%
Bulk purchases - electricity	647 881	734 250	273 904	42.3%	167 616	25.9%	145 644	19.8%	587 164	80.0%	112 087	87.6%	29.9%
Inventory consumed	53 245	50 983	3 271	6.1%	7 033	13.2%	259 911	509.8%	270 216	530.0%	32 854	88.5%	691.1%
Debt impairment	125 740	115 740	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	62 556	62 515	-	-	-	-	43 363	69.4%	43 363	69.4%	-	-	(100.0%)
Interest/Dividends and Rent on Land	126 006	141 200	39 182	31.1%	42 859	34.0%	44 519	31.5%	126 560	89.6%	50 147	113.6%	(11.2%)
Contracted services	145 118	150 989	29 378	20.2%	36 571	25.2%	26 765	17.7%	92 715	61.4%	42 697	61.1%	(37.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	70 440	68 440	40	.1%	799	1.1%	260	.4%	1 099	1.6%	1 309	43.1%	(80.1%)
Operational Cost and Other Cost	76 185	83 540	15 228	20.0%	22 812	29.9%	21 087	25.2%	59 128	70.8%	15 124	64.2%	39.4%
Disposal of Fixed and Intangible Assets	3 122	3 122	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 541	2 118	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(234 648)	(301 228)	41 939		91 133		(465 118)		(332 045)		42 355		
Transfers and subsidies - capital (monetary allocations)	38 711	38 711	6 278	16.2%	8 852	22.9%	6 276	16.2%	21 406	55.3%	19 100	82.3%	(67.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	4 904	-	4 904	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(195 937)	(262 516)	48 217		99 985		(453 938)		(305 736)		61 455		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(195 937)	(262 516)	48 217		99 985		(453 938)		(305 736)		61 455		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(195 937)	(262 516)	48 217		99 985		(453 938)		(305 736)		61 455		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(195 937)	(262 516)	48 217		99 985		(453 938)		(305 736)		61 455		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance	50 013	58 395	6 326	12.6%	8 932	17.9%	32 376	55.4%	47 634	81.6%	9 317	55.7%	247.5%	
National Government	38 711	38 711	5 991	15.5%	6 443	16.6%	24 896	64.3%	37 330	96.4%	7 902	68.7%	215.1%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	38 711	38 711	5 991	15.5%	6 443	16.6%	24 896	64.3%	37 330	96.4%	7 902	68.7%	215.1%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	11 302	19 684	335	3.0%	2 489	22.0%	7 480	38.0%	10 304	52.3%	1 416	17.2%	428.3%	
Capital Expenditure Functional	50 013	58 395	6 326	12.6%	8 932	17.9%	32 376	55.4%	47 634	81.6%	9 317	55.7%	247.5%	
Municipal governance and administration	8 302	9 002	335	4.0%	2 489	30.0%	8 686	96.5%	11 510	127.9%	734	20.2%	1 082.9%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	8 302	9 002	335	4.0%	2 489	30.0%	8 686	96.5%	11 510	127.9%	734	22.6%	1 082.9%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	6 666	9 852	3 455	51.8%	-	-	13 494	137.0%	16 949	172.0%	1 186	43.1%	1 037.4%	
Community and Social Services	3 666	3 952	3 455	94.2%	-	-	10 816	273.7%	14 271	361.1%	1 186	43.5%	811.7%	
Sport And Recreation	3 000	4 900	-	-	-	-	2 678	54.6%	2 678	54.6%	-	-	(100.0%)	
Public Safety	-	1 000	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	12 117	15 728	769	6.3%	325	2.7%	4 077	25.9%	5 171	32.9%	1 087	43.1%	275.2%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	12 117	15 728	769	6.3%	325	2.7%	4 077	25.9%	5 171	32.9%	1 087	43.1%	275.2%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	22 928	23 813	1 767	7.7%	6 118	26.7%	6 119	25.7%	14 003	58.8%	6 310	68.8%	(3.0%)	
Energy sources	14 000	15 250	1 767	12.6%	6 118	43.7%	(345)	(2.3%)	7 539	49.4%	6 310	73.0%	(105.5%)	
Water Management	725	8 063	-	-	-	-	3 514	43.6%	3 514	43.6%	-	-	(100.0%)	
Waste Water Management	-	-	-	-	-	-	2 950	-	2 950	-	-	-	(100.0%)	
Waste Management	8 203	500	-	-	-	-	-	-	-	-	-	15.2%	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		1 291 152	1 327 407	380 346	29.5%	278 247	21.6%	478 978	36.1%	1 137 571	85.7%	347 663	94.8%	37.8%
Property rates		223 093	219 754	29 924	13.4%	26 560	11.9%	30 188	13.7%	86 672	39.4%	32 602	60.8%	(7.4%)

Service charges	680 973	709 771	158 662	23.3%	156 524	23.0%	155 798	22.0%	470 984	66.4%	146 605	75.4%	6.3%
Other revenue	4 620	(85 150)	(1 392)	(30.1%)	5 462	118.2%	10 241	(12.0%)	14 311	(16.8%)	344	31.5%	2 879.2%
Transfers and Subsidies - Operational	196 023	204 659	83 917	42.8%	65 041	33.2%	97 704	47.7%	246 662	120.5%	55 034	104.5%	77.5%
Transfers and Subsidies - Capital	38 711	38 711	106 742	275.7%	22 419	57.9%	182 277	470.9%	311 438	804.5%	107 603	575.3%	69.4%
Interest	147 732	239 662	2 493	1.7%	2 241	1.5%	2 769	1.2%	7 504	3.1%	5 476	36.4%	(49.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 415 827)	(1 529 485)	(175 171)	12.4%	(147 509)	10.4%	(166 770)	10.9%	(489 450)	32.0%	(157 539)	40.3%	5.9%
Suppliers and employees	(1 289 821)	(1 388 285)	(175 171)	13.6%	(147 509)	11.4%	(166 770)	12.0%	(489 450)	35.3%	(157 539)	42.9%	5.9%
Finance charges	(126 006)	(141 200)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(124 876)	(202 078)	205 174	(164.6%)	130 738	(104.9%)	312 208	(154.5%)	648 121	(320.7%)	190 124	(2 055.3%)	64.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 013)	(58 395)	(10 143)	20.3%	(13 527)	27.0%	(9 960)	17.1%	(33 631)	57.6%	(10 227)	68.0%	(2.6%)
Capital assets	(50 013)	(58 395)	(10 143)	20.3%	(13 527)	27.0%	(9 960)	17.1%	(33 631)	57.6%	(10 227)	68.0%	(2.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(50 013)	(58 395)	(10 143)	20.3%	(13 527)	27.0%	(9 960)	17.1%	(33 631)	57.6%	(10 227)	68.0%	(2.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(174 689)	(260 473)	195 031	(111.6%)	117 211	(67.1%)	302 248	(116.0%)	614 490	(235.9%)	179 896	(533.6%)	68.0%
Cash/cash equivalents at the year begin:	14 998	16 249	30 173	201.2%	211 280	1 408.7%	328 483	2 021.6%	30 173	185.7%	385 002	12.7%	(14.7%)
Cash/cash equivalents at the year end:	(159 691)	(244 224)	211 280	(132.3%)	328 483	(205.7%)	630 731	(258.3%)	630 731	(258.3%)	564 898	(882.3%)	11.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 781	1.7%	5 852	1.1%	5 634	1.1%	490 866	96.0%	511 132	17.4%	(15)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40 251	8.7%	15 502	3.4%	9 799	2.1%	394 675	85.8%	460 227	15.7%	(58)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 238	3.5%	14 258	2.6%	13 588	2.4%	510 360	91.6%	557 443	19.0%	(1 150)	(.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	8 262	2.4%	6 954	2.0%	6 819	1.9%	330 227	83.7%	352 282	12.0%	(10)	-	-	-
Receivables from Exchange Transactions - Waste Management	5 711	2.1%	4 929	1.8%	4 855	1.8%	250 969	94.2%	266 464	9.1%	(10)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 896	100.0%	8 896	3%	-	-	-	-
Interest on Arrear Debtor Accounts	14 571	1.9%	14 187	1.8%	13 933	1.8%	728 889	94.5%	771 581	26.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	92	1.1%	201	2.4%	148	1.8%	7 876	94.7%	8 317	3%	(18)	(.2%)	-	-
Total By Income Source	96 926	3.3%	61 883	2.1%	54 776	1.9%	2 722 758	92.7%	2 936 343	100.0%	(1 262)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 020	5.9%	8 809	4.7%	7 366	3.9%	161 130	85.6%	188 324	6.4%	-	-	-	-
Commercial	40 941	8.8%	11 544	2.5%	9 914	1.9%	404 928	86.8%	466 327	15.9%	(389)	(.1%)	-	-
Households	44 966	2.0%	41 530	1.8%	38 496	1.7%	2 156 701	94.5%	2 281 692	77.7%	(873)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	96 926	3.3%	61 883	2.1%	54 776	1.9%	2 722 758	92.7%	2 936 343	100.0%	(1 262)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	60 776	5.1%	-	-	27 397	2.3%	1 092 213	92.5%	1 180 386	26.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 305	100.0%	2 305	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 799	1.2%	2 905	.1%	313 522	10.9%	2 522 733	87.7%	2 874 959	65.1%
Auditor-General	-	-	2	-	800	11.4%	6 215	88.6%	7 017	2%
Other	-	-	-	-	-	-	352 157	100.0%	352 157	8.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	96 575	2.2%	2 907	.1%	341 719	7.7%	3 975 623	90.0%	4 416 825	100.0%

Contact Details

Municipal Manager	Mr Mthembeni Jiyane	017 712 9613
Chief Financial Officer	Mr Khumbudzo Nemavhidi	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	396 929	420 263	115 202	29.0%	109 515	27.6%	98 425	23.4%	323 141	76.9%	19 708	36.5%	399.4%
Exchange Revenue													
Service charges - Electricity	95 868	111 130	26 060	27.2%	29 505	30.8%	22 491	20.2%	78 055	70.2%	6 347	40.5%	254.4%
Service charges - Water	30 589	30 589	6 895	22.5%	7 283	23.8%	8 488	27.7%	22 666	74.1%	2 385	38.7%	255.9%
Service charges - Waste Water Management	30 222	30 222	7 324	24.2%	7 576	25.1%	7 426	24.6%	22 326	73.9%	2 373	41.6%	212.9%
Service charges - Waste Management	11 698	11 698	2 928	25.0%	2 920	25.0%	2 924	25.0%	8 772	75.0%	935	41.7%	212.9%
Sale of Goods and Rendering of Services	2 322	1 852	590	25.4%	336	14.5%	426	23.0%	1 352	73.0%	91	40.5%	367.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 629	56 070	14 460	25.5%	13 574	24.0%	17 157	30.6%	45 191	80.6%	4 648	41.5%	269.1%
Interest earned from Current and Non Current Assets	380	-	-	-	-	-	-	-	-	-	10	41.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	455	404	103	22.6%	99	21.8%	107	26.6%	309	76.5%	30	41.5%	252.1%
Licences or permits	3 064	1 478	(24)	(.8%)	763	24.9%	823	55.7%	1 562	105.7%	242	42.8%	240.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 800	15 226	6	.1%	0	-	0	-	6	-	-	.1%	(100.0%)
Non-Exchange Revenue													
Property rates	40 669	41 586	10 638	26.2%	10 155	25.0%	10 485	25.2%	31 278	75.2%	2 635	35.3%	297.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	125	238	92	73.8%	27	21.5%	195	81.8%	314	131.9%	11	35.7%	1 687.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	114 108	114 108	46 128	40.4%	37 278	32.7%	27 902	24.5%	111 308	97.5%	-	40.1%	(100.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	5 662	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	396 512	416 917	99 440	25.1%	104 480	26.3%	126 511	30.3%	330 431	79.3%	9 565	31.4%	1 222.7%
Employee related costs	84 090	84 090	25 397	30.2%	17 613	20.9%	39 124	46.5%	82 134	97.7%	-	38.2%	(100.0%)
Remuneration of councillors	8 292	8 292	2 045	24.7%	1 392	16.8%	2 956	35.7%	6 393	77.1%	-	30.3%	(100.0%)
Bulk purchases - electricity	126 388	126 388	38 763	30.7%	29 612	23.4%	28 807	22.8%	97 183	76.9%	7 421	42.0%	288.2%
Inventory consumed	7 500	10 000	2 167	28.9%	7 306	97.4%	9 412	94.1%	18 885	188.8%	267	38.0%	3 421.5%
Debt impairment	117 456	113 611	-	-	(116)	(.1%)	1 868	1.6%	1 752	1.5%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	22 035	22 035	61	.3%	-	-	-	-	61	.3%	-	-	-
Interest/Dividends and Rent on Land	7 500	7 500	6 836	91.1%	10 494	139.9%	9 604	128.0%	26 934	359.1%	1 514	69.7%	534.2%
Contracted services	13 750	30 000	15 072	109.6%	26 897	195.6%	27 457	91.5%	69 427	231.4%	182	36.7%	15 000.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	9 500	15 000	9 098	95.8%	11 281	118.7%	7 283	48.6%	27 663	184.4%	180	70.0%	3 945.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	417	3 346	15 762		5 035		(28 087)		(7 289)		10 143		
Transfers and subsidies - capital (monetary allocations)	16 528	22 027	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 945	25 373	15 762		5 035		(28 087)		(7 289)		10 143		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	16 945	25 373	15 762		5 035		(28 087)		(7 289)		10 143		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 945	25 373	15 762		5 035		(28 087)		(7 289)		10 143		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	45	-	(17)	-	43	-	71	-	13	-	225.7%
Surplus/(Deficit) for the year	16 945	25 373	15 807		5 018		(28 044)		(7 219)		10 156		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	16 526	22 025	4 425	26.8%	4 972	30.1%	4 917	22.3%	14 313	65.0%	100	24.0%	4 802.6%
National Government	16 526	22 025	4 425	26.8%	4 972	30.1%	4 891	22.2%	14 287	64.9%	-	23.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 526	22 025	4 425	26.8%	4 972	30.1%	4 891	22.2%	14 287	64.9%	-	23.0%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	26	-	26	-	100	-	(74.0%)
Capital Expenditure Functional	16 526	22 025	4 425	26.8%	5 074	30.7%	4 942	22.4%	14 440	65.6%	100	24.2%	4 827.5%
Municipal governance and administration	-	-	110	-	102	-	51	-	263	-	100	-	(49.1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	110	-	102	-	51	-	263	-	100	-	(49.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 215	5 215	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 215	5 215	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 877	6 877	4 315	62.7%	-	-	-	-	4 315	62.7%	-	26.5%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 877	6 877	4 315	62.7%	-	-	-	-	4 315	62.7%	-	26.5%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 434	9 933	-	-	4 972	112.1%	4 891	49.2%	9 863	99.3%	-	27.3%	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	39.5%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 348	7 847	-	-	4 196	178.7%	4 891	62.3%	9 087	115.6%	-	-	(100.0%)
Waste Management	2 086	2 086	-	-	776	37.2%	-	-	776	37.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	292 112	297 232	109 753	37.6%	86 193	29.5%	82 725	27.8%	278 671	93.8%	17 381	51.0%	375.9%
Property rates	29 688	29 688	5 726	19.3%	5 207	17.5%	5 380	18.1%	16 313	54.9%	416	25.6%	1 193.8%

Service charges	86 917	86 917	37 222	42.8%	32 361	37.2%	38 465	44.3%	108 048	124.3%	8 007	50.6%	380.4%
Other revenue	43 852	43 852	5 265	12.0%	1 860	4.2%	4 294	9.8%	11 419	26.0%	8 220	101.6%	(47.8%)
Transfers and Subsidies - Operational	114 747	114 747	54 352	47.4%	40 838	35.6%	34 585	30.1%	129 776	113.1%	738	48.9%	4 589.0%
Transfers and Subsidies - Capital	16 528	22 027	7 188	43.5%	5 927	35.9%	-	-	13 115	59.5%	-	61.6%	-
Interest	380	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(257 020)	(268 434)	(80 482)	31.3%	(87 614)	34.1%	(84 769)	31.6%	(252 865)	94.2%	(2 423)	29.8%	3 398.6%
Suppliers and employees	(263 020)	(260 934)	(80 482)	30.6%	(87 614)	33.3%	(84 769)	32.5%	(252 865)	96.9%	(2 423)	30.9%	3 398.6%
Finance charges	6 000	(7 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 092	28 798	29 272	83.4%	(1 420)	(4.0%)	(2 045)	(7.1%)	25 806	89.6%	14 958	154.3%	(113.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 526)	(22 025)	(4 119)	24.9%	(4 148)	25.1%	(6 011)	27.3%	(14 278)	64.8%	-	24.7%	(100.0%)
Capital assets	(16 526)	(22 025)	(4 119)	24.9%	(4 148)	25.1%	(6 011)	27.3%	(14 278)	64.8%	-	24.7%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(16 526)	(22 025)	(4 119)	24.9%	(4 148)	25.1%	(6 011)	27.3%	(14 278)	64.8%	-	24.7%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18 566	6 773	25 153	135.5%	(5 569)	(30.0%)	(8 056)	(118.9%)	11 528	170.2%	14 958	357.6%	(153.9%)
Cash/cash equivalents at the year begin:	4 375	4 375	14 292	326.7%	26 211	599.2%	20 642	471.9%	14 292	326.7%	67 912	133.4%	(69.6%)
Cash/cash equivalents at the year end:	22 941	11 147	26 211	114.3%	20 642	90.0%	12 586	112.9%	12 586	112.9%	82 870	314.8%	(84.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 643	2.5%	1 790	1.2%	2 040	1.4%	138 311	94.9%	145 785	13.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 180	8.0%	2 886	2.1%	2 900	2.1%	121 940	87.8%	138 905	13.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 649	2.9%	2 463	1.9%	2 441	1.9%	119 405	83.3%	127 978	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 831	1.6%	2 330	1.4%	1 832	1.1%	164 308	95.9%	171 520	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 127	1.1%	1 076	1.1%	1 089	1.1%	94 967	96.6%	98 259	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 242	100.0%	2 242	2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 573	1.6%	5 398	1.6%	5 664	1.6%	328 702	95.2%	345 337	32.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	65	2%	22	1%	43	1%	38 058	99.7%	38 189	3.6%	-	-	-	-
Total By Income Source	28 068	2.6%	15 985	1.5%	16 009	1.5%	1 008 553	94.4%	1 068 615	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	657	2.5%	575	2.2%	1 204	4.6%	23 521	90.6%	25 957	2.4%	-	-	-	-
Commercial	16 553	5.6%	4 989	1.7%	4 211	1.4%	269 785	91.3%	295 538	27.7%	-	-	-	-
Households	10 859	1.5%	10 421	1.4%	10 594	1.4%	715 246	95.7%	747 120	69.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 068	2.6%	15 985	1.5%	16 009	1.5%	1 008 553	94.4%	1 068 615	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 548	3.9%	8 542	3.2%	10 343	3.8%	240 707	89.1%	270 141	41.1%
Bulk Water	-	-	-	-	-	-	30 986	100.0%	30 986	4.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 395	4.5%	7 281	2.1%	8 835	2.6%	310 679	90.8%	342 191	52.0%
Auditor-General	-	-	142	1.0%	1 299	8.8%	13 297	90.2%	14 738	2.2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	25 943	3.9%	15 966	2.4%	20 477	3.1%	595 670	90.5%	658 056	100.0%

Contact Details

Municipal Manager	Mr Lwazi Cindi	017 004 0027
Chief Financial Officer	Mr Mokgopane Hendrik Thokoane	017 004 0027

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	3 359 877	3 410 871	937 032	27.9%	875 243	26.0%	691 996	20.3%	2 504 270	73.4%	707 885	67.3%	(2.2%)
Exchange Revenue													
Service charges - Electricity	994 107	1 021 146	276 000	27.8%	233 409	23.5%	160 990	15.8%	670 400	65.7%	232 923	61.9%	(30.9%)
Service charges - Water	714 085	714 085	163 011	22.8%	188 920	26.5%	120 607	16.9%	472 539	66.2%	125 941	53.0%	(4.2%)
Service charges - Waste Water Management	182 706	182 706	40 175	22.0%	41 764	22.9%	42 996	23.5%	124 935	68.4%	40 109	66.5%	7.2%
Service charges - Waste Management	180 036	180 036	48 583	27.0%	52 839	29.3%	20 664	11.5%	122 086	67.8%	38 488	64.6%	(46.3%)
Sale of Goods and Rendering of Services	7 832	7 832	1 647	21.0%	2 024	25.8%	1 324	16.9%	4 995	63.8%	1 239	68.2%	6.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	223 921	234 907	56 407	25.2%	58 242	26.0%	59 220	25.2%	173 869	74.0%	56 976	83.7%	3.9%
Interest earned from Current and Non Current Assets	15 943	8 000	1 242	7.8%	1 167	7.3%	1 404	17.6%	3 813	47.7%	61	20.3%	2 206.7%
Dividends	26	(0)	-	-	-	-	-	-	-	-	(171)	-	(100.0%)
Rent on Land	4	4	-	-	0	2.1%	-	-	0	2.1%	-	-	-
Rental from Fixed Assets	10 918	19 813	2 396	21.9%	7 510	68.8%	2 399	12.1%	12 305	62.1%	2 718	65.1%	(11.8%)
Licences or permits	-	7	4	-	-	-	51	735.0%	55	785.0%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 567	6 567	393	6.0%	393	6.0%	859	13.1%	1 645	25.0%	152	17.5%	463.0%
Non-Exchange Revenue													
Property rates	456 203	456 203	113 901	25.0%	114 451	25.1%	114 135	25.0%	342 487	75.1%	90 267	64.0%	26.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 536	19 536	2 331	11.9%	1 841	9.4%	24 330	124.5%	28 502	145.9%	1 899	34.4%	1 181.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 875	525 805	222 823	42.6%	164 939	31.5%	134 628	25.6%	522 390	99.4%	109 629	96.6%	22.8%
Interest Receivables	22 620	31 724	8 119	35.9%	7 743	34.2%	8 151	25.7%	24 013	75.7%	7 653	113.6%	6.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	236	-	236	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 788 023	3 837 220	916 298	24.2%	874 677	23.1%	1 187 746	31.0%	2 978 722	77.6%	1 171 091	70.7%	1.4%
Employee related costs	800 000	800 000	197 549	24.7%	197 307	24.7%	134 162	16.8%	529 018	66.1%	192 444	69.5%	(30.3%)
Remuneration of councillors	37 005	37 005	7 928	21.4%	8 148	22.0%	8 213	22.2%	24 289	65.6%	7 978	69.6%	3.0%
Bulk purchases - electricity	828 130	828 130	336 536	40.6%	230 214	27.8%	225 529	27.2%	792 279	95.7%	217 788	75.0%	3.6%
Inventory consumed	576 933	584 682	159 579	27.7%	155 699	27.0%	131 581	22.5%	446 859	76.4%	157 627	73.1%	(16.5%)
Debt impairment	526 975	526 975	-	-	-	-	398 389	75.6%	398 389	75.6%	416 241	82.5%	(4.3%)
Depreciation, Amortisation and Impairment	152 108	134 209	28 572	18.8%	27 359	18.0%	26 366	19.6%	82 297	61.3%	30 114	63.0%	(12.4%)
Interest/Dividends and Rent on Land	177 400	197 400	82 616	46.6%	93 325	52.6%	84 875	43.0%	260 817	132.1%	64 814	91.9%	31.0%
Contracted services	400 000	440 299	55 760	13.9%	71 061	17.8%	81 890	18.6%	208 711	47.4%	49 347	47.8%	65.9%
Transfers and subsidies	-	-	7 545	-	1 947	-	2 020	-	11 512	-	10 080	77.1%	(80.0%)
Irrecoverable debts written off	126 727	126 727	13 583	10.7%	51 620	40.7%	79 758	62.9%	144 960	114.4%	-	-	(100.0%)
Operational Cost and Other Cost	162 744	161 792	26 632	16.4%	37 996	23.3%	14 935	9.2%	79 963	49.2%	24 658	48.7%	(39.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	27	-	27	-	-	-	(100.0%)
Surplus/(Deficit)	(428 146)	(426 349)	20 733		566		(495 751)		(474 452)		(463 206)		
Transfers and subsidies - capital (monetary allocations)	110 975	115 202	25 589	23.1%	46 809	42.2%	24 648	21.4%	97 046	84.2%	12 418	82.4%	98.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(317 171)	(311 148)	46 322		47 375		(471 103)		(377 406)		(450 788)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(317 171)	(311 148)	46 322		47 375		(471 103)		(377 406)		(450 788)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(317 171)	(311 148)	46 322		47 375		(471 103)		(377 406)		(450 788)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(317 171)	(311 148)	46 322		47 375		(471 103)		(377 406)		(450 788)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	216 314	192 039	48 010	22.2%	49 170	22.7%	36 197	18.8%	133 377	69.5%	25 042	48.1%	44.5%
National Government	107 426	97 089	22 675	21.1%	19 124	17.8%	17 920	18.5%	59 719	61.5%	9 204	71.9%	94.7%
Provincial Government	-	-	-	-	-	-	120	-	120	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	107 426	97 089	22 675	21.1%	19 124	17.8%	18 040	18.6%	59 839	61.6%	9 204	71.9%	96.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	108 888	94 950	25 335	23.3%	30 046	27.6%	18 157	19.1%	73 538	77.4%	15 838	31.8%	14.6%
Capital Expenditure Functional	216 314	192 039	48 010	22.2%	49 170	22.7%	36 538	19.0%	133 718	69.6%	26 073	48.4%	40.1%
Municipal governance and administration	12 200	11 518	3 605	29.6%	1 313	10.8%	1 576	13.7%	6 493	56.4%	5 825	31.5%	(73.0%)
Executive and Council	1 500	590	162	10.8%	-	-	172	29.1%	334	56.6%	199	36.8%	(13.6%)
Finance and administration	10 700	10 928	3 443	32.2%	1 313	12.3%	1 404	12.8%	6 159	56.4%	5 626	31.3%	(75.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 588	5 255	187	1.5%	703	5.6%	2 744	52.2%	3 634	69.2%	372	3.5%	638.1%
Community and Social Services	12 300	2 213	187	1.5%	703	5.7%	202	9.1%	1 093	49.4%	(8)	.3%	(2 746.6%)
Sport And Recreation	288	3 042	-	-	-	-	2 541	83.6%	2 541	83.6%	379	10.8%	569.8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	65 742	78 419	19 046	29.0%	11 639	17.7%	6 668	8.5%	37 353	47.6%	2 789	52.5%	139.1%
Planning and Development	49 842	59 032	8 308	16.7%	9 849	19.8%	6 615	11.2%	24 771	42.0%	2 434	65.9%	171.7%
Road Transport	15 100	18 692	10 739	71.1%	1 791	11.9%	52	.3%	12 582	67.3%	355	2.5%	(85.2%)
Environmental Protection	800	696	-	-	-	-	-	-	-	-	-	-	-
Trading Services	125 785	96 847	25 172	20.0%	35 515	28.2%	25 551	26.4%	86 237	89.0%	17 087	52.2%	49.5%
Energy sources	83 100	67 238	19 172	23.1%	14 438	17.4%	17 168	25.5%	50 778	75.5%	10 672	63.5%	60.9%
Water Management	25 000	17 861	4 039	16.2%	12 896	51.6%	8 383	46.9%	25 318	141.8%	6 497	21.2%	29.0%
Waste Water Management	-	11 748	1 960	-	8 181	-	-	-	10 141	86.3%	2 561	33.9%	(100.0%)
Waste Management	17 685	-	-	-	-	-	-	-	-	-	(2 643)	87.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26			

Service charges	1 505 611	1 552 597	419 745	27.9%	454 021	30.2%	415 728	26.8%	1 289 494	83.1%	336 100	46.3%	23.7%
Other revenue	122 388	131 491	11 793	9.6%	23 400	19.1%	14 399	11.0%	49 592	37.7%	13 470	119.4%	6.9%
Transfers and Subsidies - Operational	522 875	525 668	222 067	42.5%	166 319	31.8%	137 061	26.1%	525 447	100.0%	125 976	99.4%	8.8%
Transfers and Subsidies - Capital	110 975	110 975	66 146	59.6%	20 534	18.5%	29 297	26.4%	115 977	104.5%	14 440	101.7%	102.9%
Interest	16 401	168 959	5 732	34.9%	5 747	35.0%	6 541	3.9%	18 019	10.7%	2 687	45.8%	143.4%
Dividends	26	(0)	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 759 018)	(2 826 987)	(518 929)	18.8%	(433 632)	15.7%	(434 147)	15.4%	(1 386 708)	49.1%	(302 826)	34.9%	43.4%
Suppliers and employees	(2 625 968)	(2 673 937)	(518 929)	19.8%	(433 632)	16.5%	(434 147)	16.2%	(1 386 708)	51.9%	(302 826)	35.2%	43.4%
Finance charges	(133 050)	(153 050)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(143 893)	(248)	294 499	(204.9%)	331 187	(230.5%)	266 359	(107 386.8%)	892 044	(359 641.6%)	273 179	2 902.9%	(2.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(216 314)	(220 540)	(59 031)	27.3%	(59 790)	27.6%	(43 292)	19.6%	(162 113)	73.5%	(32 752)	59.9%	32.2%
Capital assets	(216 314)	(220 540)	(59 031)	27.3%	(59 790)	27.6%	(43 292)	19.6%	(162 113)	73.5%	(32 752)	59.9%	32.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(216 314)	(220 540)	(59 031)	27.3%	(59 790)	27.6%	(43 292)	19.6%	(162 113)	73.5%	(32 752)	59.9%	32.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(360 007)	(220 788)	235 467	(65.4%)	271 397	(75.4%)	223 067	(101.0%)	729 931	(330.6%)	240 428	(335.7%)	(7.2%)
Cash/cash equivalents at the year begin:	25 751	49 823	49 732	193.1%	285 290	1 107.9%	556 687	1 117.3%	49 732	99.8%	442 867	10.2%	25.7%
Cash/cash equivalents at the year end:	(334 256)	(170 965)	285 290	(85.4%)	556 687	(166.5%)	779 754	(456.1%)	779 754	(456.1%)	683 295	1 128.0%	14.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	44 373	3.2%	29 303	2.1%	30 480	2.2%	1 293 618	92.5%	1 397 774	31.1%	(17 155)	(1.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 032	7.9%	17 026	2.9%	12 715	2.2%	506 952	87.0%	582 724	13.0%	(6 344)	(1.1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	32 781	7.3%	12 461	2.8%	10 423	2.3%	390 564	87.5%	446 230	9.9%	(2 082)	(5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	16 215	3.0%	10 584	2.0%	9 666	1.8%	498 872	93.2%	535 356	11.9%	(6 226)	(1.2%)	-	-
Receivables from Exchange Transactions - Waste Management	14 132	2.8%	9 904	2.0%	9 300	1.9%	465 325	93.3%	498 661	11.1%	(5 781)	(1.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	25 356	2.5%	23 115	2.3%	20 297	2.0%	946 262	93.2%	1 015 030	22.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	953	7.6%	800	6.3%	147	1.2%	10 723	84.9%	12 624	3%	(141 040)	(1 117.3%)	-	-
Total By Income Source	179 842	4.0%	103 193	2.3%	93 047	2.1%	4 112 316	91.6%	4 488 398	100.0%	(178 629)	(4.0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 514	9.9%	2 056	3.7%	1 916	3.4%	46 157	83.0%	55 643	1.2%	-	-	-	-
Commercial	44 772	13.1%	11 760	3.4%	7 077	2.1%	278 634	81.4%	342 243	7.6%	-	-	-	-
Households	129 556	3.2%	89 377	2.2%	84 055	2.1%	3 787 525	92.6%	4 090 512	91.1%	(178 629)	(4.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	179 842	4.0%	103 193	2.3%	93 047	2.1%	4 112 316	91.6%	4 488 398	100.0%	(178 629)	(4.0%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	72 901	2.2%	121 896	3.6%	102 386	3.0%	3 083 615	91.2%	3 380 798	44.6%
Bulk Water	-	-	6 469	2.9%	6 993	3.2%	206 772	93.9%	220 234	2.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	84 245	2.1%	26 506	.7%	36 045	.9%	3 828 951	96.3%	3 975 746	52.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	157 146	2.1%	154 871	2.0%	145 424	1.9%	7 119 337	94.0%	7 576 779	100.0%

Contact Details

Municipal Manager	Mr Elliot Maseko	017 620 6279
Chief Financial Officer	Mrs Vukosi Nkhata	017 620 6274

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	647 521	859 241	317 632	49.1%	244 584	37.8%	218 088	25.4%	780 304	90.8%	110 123	74.8%	98.0%

Service charges	3 289	3 289	69	2.1%	559	17.0%	492	15.0%	1 119	34.0%	1 096	61.3%	(55.1%)
Other revenue	(17 742)	(17 442)	9 309	(52.5%)	8 397	(47.3%)	5 342	(30.6%)	23 047	(132.1%)	4 621	3 229.0%	15.6%
Transfers and Subsidies - Operational	616 780	836 699	298 715	48.4%	230 337	37.3%	205 039	24.5%	734 092	87.7%	98 575	72.0%	108.0%
Transfers and Subsidies - Capital	17 713	17 713	7 431	42.0%	4 116	23.2%	6 166	34.8%	17 713	100.0%	4 579	91.4%	34.7%
Interest	27 481	18 981	2 108	7.7%	1 176	4.3%	1 049	5.5%	4 333	22.8%	1 252	17.5%	(16.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(665 693)	(876 978)	(24 465)	3.7%	(27 298)	4.1%	(23 548)	2.7%	(75 311)	8.6%	(14 502)	9.0%	62.4%
Suppliers and employees	(665 693)	(876 978)	(24 465)	3.7%	(27 298)	4.1%	(23 548)	2.7%	(75 311)	8.6%	(14 502)	9.0%	62.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(18 172)	(17 738)	293 167	(1 613.3%)	217 286	(1 195.7%)	194 540	(1 096.8%)	704 994	(3 974.6%)	95 622	2 499.4%	103.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 307)	(5 738)	-	-	-	-	(448)	7.8%	(448)	7.8%	-	-	(100.0%)
Capital assets	(5 307)	(5 738)	-	-	-	-	(448)	7.8%	(448)	7.8%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(5 307)	(5 738)	-	-	-	-	(448)	7.8%	(448)	7.8%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 479)	(23 476)	293 167	(1 248.7%)	217 286	(925.5%)	194 092	(826.8%)	704 546	(3 001.2%)	95 622	2 900.2%	103.0%
Cash/cash equivalents at the year begin:	167 882	167 882	188 881	112.5%	482 049	287.1%	699 335	416.6%	188 881	112.5%	675 236	58.1%	3.6%
Cash/cash equivalents at the year end:	144 403	144 407	482 049	333.8%	699 335	484.3%	893 427	618.7%	893 427	618.7%	770 858	278.5%	15.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	148	49.4%	12	3.9%	-	-	140	46.6%	300	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	148	49.4%	12	3.9%	-	-	140	46.6%	300	100.0%

Contact Details

Municipal Manager	Mr Ca Habile	017 801 7008
Chief Financial Officer	Mr Oupa G. Hlope	017 801 7009

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	948 495	973 500	430 502	45.4%	390 961	41.2%	567 783	58.3%	1 389 246	142.7%	207 433	57.3%	173.7%
Exchange Revenue													
Service charges - Electricity	246 628	250 631	57 870	23.5%	49 305	20.0%	53 903	21.5%	161 078	64.3%	48 801	61.3%	10.5%
Service charges - Water	78 691	78 691	32 727	41.6%	5 258	6.7%	15 466	19.7%	53 451	67.9%	16 990	57.1%	(9.0%)
Service charges - Waste Water Management	14 392	14 392	3 369	23.4%	3 227	22.4%	3 190	22.2%	9 786	68.0%	3 192	64.8%	(2.8%)
Service charges - Waste Management	15 318	18 318	4 120	26.9%	3 905	25.5%	3 777	20.6%	11 802	64.4%	3 763	71.5%	4%
Sale of Goods and Rendering of Services	7 231	9 086	505	7.0%	575	8.0%	1 756	19.3%	2 836	31.2%	721	21.7%	143.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165 255	165 255	16	-	204	.1%	219	.1%	440	.3%	544	.7%	(59.7%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 641	1 641	571	34.8%	546	33.2%	453	27.6%	1 570	95.6%	440	67.3%	3.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	806	431	70	8.7%	463	57.4%	58	13.4%	590	136.9%	307	69.0%	(81.2%)
Non-Exchange Revenue													
Property rates	128 920	138 920	279 860	217.1%	285 720	221.6%	295 729	212.9%	861 309	620.0%	28 374	53.1%	942.2%
Surcharges and Taxes	73 281	73 281	17 259	23.6%	16 379	22.4%	16 160	22.1%	49 798	68.0%	17 638	139.4%	(8.4%)
Fines, penalties and forfeits	2 235	2 235	335	15.0%	415	18.6%	424	19.0%	1 174	52.5%	1 020	64.6%	(58.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161 007	161 007	8 161	5.1%	-	-	148 974	92.5%	157 136	97.6%	5 876	42.0%	2 435.3%
Interest Receivables	53 090	59 612	25 640	48.3%	24 964	47.0%	27 673	46.4%	78 277	131.3%	79 676	186.1%	(65.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	994 017	1 002 079	194 189	19.5%	231 445	23.3%	238 247	23.8%	663 880	66.3%	305 088	67.9%	(21.9%)
Employee related costs	211 691	219 640	52 953	25.0%	54 189	25.6%	54 064	24.6%	161 206	73.4%	52 013	66.4%	3.9%
Remuneration of councillors	12 146	12 146	2 469	20.3%	2 454	20.2%	2 712	22.3%	7 636	62.9%	2 220	64.2%	22.2%
Bulk purchases - electricity	228 174	228 174	62 751	27.5%	53 675	23.5%	71 443	31.6%	187 869	83.1%	44 487	72.2%	60.6%
Inventory consumed	117 618	117 618	26 701	21.4%	24 833	19.9%	12 038	10.2%	63 572	53.9%	28 119	84.1%	(57.2%)
Debt Impairment	89 408	61 908	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	53 279	56 591	-	-	14 567	27.3%	14 783	26.1%	29 350	51.9%	-	-	(100.0%)
Interest,Dividends and Rent on Land	50 000	60 000	17 681	35.4%	29 944	59.9%	41 492	69.2%	89 117	148.5%	26 128	204.9%	58.8%
Contracted services	128 878	144 932	17 141	13.3%	33 770	26.2%	30 910	21.3%	81 820	56.5%	27 903	77.6%	10.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	31 594	31 383	2 512	8.0%	283	.9%	-	-	2 795	8.9%	56 494	189.6%	(100.0%)
Operational Cost and Other Cost	64 224	71 387	11 981	18.7%	17 731	27.6%	10 804	15.1%	40 516	56.8%	8 584	64.1%	25.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	59 139	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 522)	(28 579)	236 314		159 516		329 536		725 366		(97 655)		
Transfers and subsidies - capital (monetary allocations)	46 618	46 618	-	-	-	-	-	-	-	-	27 349	51.2%	(100.0%)
Transfers and subsidies - capital (in-kind)	30 500	30 500	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 596	48 539	236 314		159 516		329 536		725 366		(70 305)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	31 596	48 539	236 314		159 516		329 536		725 366		(70 305)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 596	48 539	236 314		159 516		329 536		725 366		(70 305)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 596	48 539	236 314		159 516		329 536		725 366		(70 305)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

Part 5: Cash Receipts and Payments													
	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	917 681	1 056 589	144 728	15.8%	106 012	11.6%	259 368	24.5%	510 109	48.3%	136 335	52.0%	90.2%
Property rates	236 078	230 652	33 025	14.0%	30 085	12.7%	29 793	12.9%	92 903	40.3%	29 986	53.4%	(6.8%)

Service charges	450 169	314 129	85 841	19.1%	70 296	15.6%	75 539	24.0%	231 675	73.8%	93 661	65.1%	(19.3%)
Other revenue	23 809	79 316	21 044	88.4%	5 018	21.1%	75 557	95.3%	101 620	128.1%	5 383	67.5%	1 303.6%
Transfers and Subsidies - Operational	161 007	161 007	4 818	3.0%	613	4%	78 478	48.7%	83 909	52.1%	3 461	22.2%	2 167.5%
Transfers and Subsidies - Capital	46 618	46 618	-	-	-	-	1	-	1	-	3 300	35.4%	(100.0%)
Interest	-	224 867	-	-	-	-	-	-	-	-	544	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(797 906)	(978 103)	(116 156)	14.6%	(108 523)	13.6%	(120 905)	12.4%	(345 584)	35.3%	(97 223)	50.2%	24.4%
Suppliers and employees	(797 906)	(978 103)	(116 156)	14.6%	(108 523)	13.6%	(120 905)	12.4%	(345 584)	35.3%	(97 223)	50.2%	24.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	119 775	78 486	28 573	23.9%	(2 511)	(2.1%)	138 462	176.4%	164 524	209.6%	39 112	62.2%	254.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 245)	(64 495)	(9 047)	13.9%	(13 520)	20.7%	(7 851)	12.2%	(30 417)	47.2%	(10 495)	68.2%	(25.2%)
Capital assets	(65 245)	(64 495)	(9 047)	13.9%	(13 520)	20.7%	(7 851)	12.2%	(30 417)	47.2%	(10 495)	68.2%	(25.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(65 245)	(64 495)	(9 047)	13.9%	(13 520)	20.7%	(7 851)	12.2%	(30 417)	47.2%	(10 495)	68.2%	(25.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	54 530	13 991	19 526	35.8%	(16 031)	(29.4%)	130 612	933.6%	134 107	958.6%	28 617	54.2%	356.4%
Cash/cash equivalents at the year begin:	22 130	12 361	3 798	17.2%	31 888	144.1%	15 856	128.3%	3 798	30.7%	2 801	10.0%	466.1%
Cash/cash equivalents at the year end:	76 659	26 352	31 888	41.6%	15 856	20.7%	146 468	555.8%	146 468	555.8%	28 746	37.7%	409.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 347	1.7%	4 024	1.2%	4 511	1.4%	308 637	95.7%	322 518	15.3%	8 685	2.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 326	34.7%	1 772	3.6%	1 076	2.2%	29 723	59.6%	49 897	2.4%	17 458	35.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	110 977	8.6%	95 835	7.5%	94 545	7.4%	982 590	76.5%	1 283 948	60.8%	6 745	.5%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 176	4.0%	607	2.0%	571	1.9%	27 249	92.1%	29 603	1.4%	1 264	4.3%	-	-
Receivables from Exchange Transactions - Waste Management	3 239	8.6%	935	2.5%	663	1.8%	32 901	87.2%	37 738	1.8%	1 535	4.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 792	3.3%	9 602	3.2%	9 334	3.1%	270 483	90.4%	299 212	14.2%	72 594	24.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	1	-	89 413	100.0%	89 418	4.2%	(557)	(.6%)	-	-
Total By Income Source	147 859	7.0%	112 776	5.3%	110 702	5.2%	1 740 996	82.4%	2 112 333	100.0%	107 724	5.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 736	11.1%	1 244	5.0%	1 172	4.7%	19 560	79.2%	24 713	1.2%	4 672	18.9%	-	-
Commercial	119 777	12.0%	91 841	9.2%	89 954	9.0%	696 110	69.8%	997 662	47.2%	34 004	3.4%	-	-
Households	25 346	2.3%	19 690	1.8%	19 576	1.8%	1 025 325	94.1%	1 089 938	51.6%	69 048	6.3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	147 859	7.0%	112 776	5.3%	110 702	5.2%	1 740 996	82.4%	2 112 333	100.0%	107 724	5.1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	25 842	2.1%	22 541	1.8%	44 985	3.7%	1 135 162	92.4%	1 228 530	66.4%
Bulk Water	4 419	2.2%	97	-	7 275	3.5%	193 307	94.3%	205 098	11.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 411	2.3%	3 636	.9%	1 004	.2%	401 789	96.6%	415 840	22.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	39 672	2.1%	26 274	1.4%	53 264	2.9%	1 730 258	93.6%	1 849 468	100.0%

Contact Details

Municipal Manager	Ms Tswaledi MacDonald Mashabela	013 665 6021
Chief Financial Officer	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	5 692 537	6 268 987	1 438 840	25.3%	1 382 586	24.3%	1 285 771	20.5%	4 107 197	65.5%	1 203 381	72.0%	6.8%
Exchange Revenue													
Service charges - Electricity	2 319 235	2 469 235	496 218	21.4%	437 160	18.8%	384 236	15.6%	1 317 614	53.4%	380 858	59.2%	9%
Service charges - Water	579 391	529 391	86 505	14.9%	102 548	17.7%	106 702	20.2%	295 754	55.9%	108 565	57.2%	(1.7%)
Service charges - Waste Water Management	178 860	163 860	33 727	18.9%	40 069	22.4%	39 602	24.2%	113 398	69.2%	37 956	66.4%	4.3%
Service charges - Waste Management	224 491	264 766	54 493	24.3%	53 743	23.9%	53 966	20.4%	162 202	61.3%	44 750	62.6%	20.6%
Sale of Goods and Rendering of Services	21 863	5 900	4 865	22.3%	6 480	29.6%	5 688	96.4%	17 032	288.7%	5 133	74.8%	10.8%
Agency services	3 163	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	382 119	496 751	91 735	24.0%	97 399	25.5%	100 903	20.3%	290 037	58.4%	97 273	76.5%	3.7%
Interest earned from Current and Non Current Assets	9 882	9 882	456	4.6%	-	-	3 237	32.8%	3 693	37.4%	-	-	(100.0%)
Dividends	6 439	4 081	803	12.5%	898	13.9%	1 115	27.3%	2 815	69.0%	1 627	74.7%	(31.5%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 783	30 229	5 574	28.2%	8 790	44.4%	5 592	18.5%	19 956	66.0%	5 196	77.4%	7.6%
Licences or permits	354	421	46	13.0%	137	38.8%	189	44.9%	372	88.4%	162	98.9%	16.4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	55 684	15 026	(3 402)	(6.1%)	1 993	3.6%	3 614	24.1%	2 205	14.7%	134 635	261.7%	(97.3%)
Non-Exchange Revenue													
Property rates	1 111 596	1 448 396	362 709	32.6%	361 489	32.5%	374 226	25.8%	1 098 424	75.8%	346 818	93.3%	7.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 554	25 554	1 177	4.6%	826	3.2%	949	3.7%	2 951	11.5%	2 673	60.6%	(64.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	659 968	682 350	271 309	41.1%	232 719	35.3%	167 401	24.5%	671 429	98.4%	9 517	77.0%	1 659.0%
Interest Receivables	94 156	122 102	32 101	34.1%	35 529	37.7%	38 351	31.4%	105 982	86.8%	28 219	81.3%	35.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	1 043	526	-	2 806	-	-	-	3 332	319.4%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 663 183	6 500 288	1 342 645	23.7%	1 213 468	21.4%	1 191 161	18.3%	3 747 275	57.6%	886 040	62.2%	34.4%
Employee related costs	1 226 472	1 226 472	282 991	23.1%	291 562	23.8%	286 336	23.3%	860 889	70.2%	269 048	69.2%	6.4%
Remuneration of councillors	37 681	37 681	8 650	23.0%	8 671	23.0%	9 658	25.6%	26 978	71.6%	9 258	73.7%	4.3%
Bulk purchases - electricity	1 741 131	1 941 131	705 977	40.5%	319 130	18.3%	408 179	21.0%	1 433 286	73.8%	274 901	80.8%	48.5%
Inventory consumed	266 263	288 525	38 577	14.5%	69 326	26.0%	82 491	28.6%	190 394	66.0%	77 442	71.0%	6.5%
Debt impairment	801 514	1 118 514	50	-	-	-	-	-	50	-	-	-	-
Depreciation, Amortisation and Impairment	325 371	306 571	-	-	129 617	39.8%	-	-	129 617	42.3%	-	80.6%	-
Interest,Dividends and Rent on Land	193 008	280 053	83 164	43.1%	79 331	41.1%	129 493	46.2%	291 988	104.3%	56 006	86.5%	131.2%
Contracted services	719 018	904 899	141 306	19.7%	272 416	37.9%	244 584	27.0%	658 306	72.7%	171 227	66.3%	42.8%
Transfers and subsidies	9 893	34 893	301	3.0%	633	6.4%	683	2.0%	1 617	4.6%	169	4.2%	305.0%
Irrecoverable debts written off	135 214	118 214	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	206 575	238 334	80 229	38.8%	40 117	19.4%	29 738	12.5%	150 084	63.0%	27 989	67.2%	6.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 043	5 000	1 400	134.2%	2 665	255.5%	-	-	4 064	81.3%	0	6.7%	(100.0%)
Surplus/(Deficit)	29 355	(231 300)	96 195		169 117		94 610		359 923		317 341		
Transfers and subsidies - capital (monetary allocations)	221 702	216 702	32 888	14.8%	60 273	27.2%	29 626	13.7%	122 787	56.7%	14 130	49.8%	109.7%
Transfers and subsidies - capital (in-kind)	11 000	16 000	-	-	-	-	-	-	-	-	-	3.7%	-
Surplus/(Deficit) after capital transfers and contributions	262 057	1 402	129 084		229 391		124 235		482 710		331 472		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	262 057	1 402	129 084		229 391		124 235		482 710		331 472		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	262 057	1 402	129 084		229 391		124 235		482 710		331 472		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	262 057	1 402	129 084		229 391		124 235		482 710		331 472		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	241 252	236 686	28 296	11.7%	53 757	22.3%	36 541	15.4%	118 594	50.1%	11 823	42.5%	209.1%
National Government	221 702	216 702	28 117	12.7%	51 995	23.5%	25 962	12.0%	106 074	48.9%	11 367	42.2%	128.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	221 702	216 702	28 117	12.7%	51 995	23.5%	25 962	12.0%	106 074	48.9%	11 367	42.2%	128.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 550	19 983	178	.9%	1 762	9.0%	10 579	52.9%	12 520	62.7%	456	48.4%	2 218.4%
Capital Expenditure Functional	241 252	236 686	28 296	11.7%	53 757	22.3%	36 541	15.4%	118 594	50.1%	11 823	42.5%	209.1%
Municipal governance and administration	17 850	19 050	58	.3%	1 911	10.7%	10 531	55.3%	12 500	65.6%	266	58.8%	3 858.9%
Executive and Council	100	100	29	28.5%	-	-	66	65.5%	94	94.0%	-	79.3%	(100.0%)
Finance and administration	17 750	18 950	30	.2%	1 911	10.8%	10 465	55.2%	12 406	65.5%	266	58.4%	3 834.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	300	300	120	40.0%	-	-	27	9.1%	147	49.1%	-	12.5%	(100.0%)
Community and Social Services	200	200	120	60.0%	-	-	21	10.6%	141	70.6%	-	79.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	-	-	-	-	6	6.2%	6	6.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 700	11 433	2 028	12.9%	2 173	13.8%	430	3.8%	4 630	40.5%	1 485	22.4%	(71.1%)
Planning and Development	100	100	-	-	-	-	8	8.0%	8	8.0%	112	43.1%	(92.9%)
Road Transport	15 000	10 000	2 028	13.5%	1 643	11.0%	422	4.2%	4 093	40.9%	1 373	22.7%	(69.3%)
Environmental Protection	600	1 333	-	-	530	88.3%	-	-	530	39.7%	-	-	-
Trading Services	207 402	205 902	26 089	12.6%	49 673	24.0%	25 554	12.4%	101 316	49.2%	10 072	45.1%	153.7%
Energy sources	30 731	30 731	-	-	13 151	42.8%	3 930	12.8%	17 081	55.6%	111	39.4%	3 441.2%
Water Management	80 594	100 554	14 619	18.1%	16 186	20.1%	23 143	23.0%	53 949	53.7%	2 203	47.4%	950.7%
Waste Water Management	93 977	74 018	11 470	12.2%	20 335	21.6%	(1 533)	(2.1%)	30 273	40.9%	7 680	45.1%	(120.0%)
Waste Management	2 100	600	-	-	-	-	13	2.2%	13	2.2%	78	58.0%	(83.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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Service charges	2 311 384	2 399 077	517 517	22.4%	465 861	20.2%	443 226	18.5%	1 426 604	59.5%	411 575	60.0%	7.7%
Other revenue	75 767	87 132	26 536	35.0%	28 109	37.1%	24 548	28.2%	79 193	90.9%	180 448	37.9%	(86.4%)
Transfers and Subsidies - Operational	659 968	682 350	300 530	45.5%	240 767	36.5%	194 999	28.6%	736 296	107.9%	47 934	85.5%	306.8%
Transfers and Subsidies - Capital	221 702	216 702	72 162	32.5%	58 734	26.5%	88 624	40.9%	219 520	101.3%	37 152	93.6%	138.5%
Interest	16 321	13 963	456	2.8%	-	-	3 237	23.2%	3 693	26.4%	-	-	(100.0%)
Dividends	-	-	170	-	72	-	43	-	285	-	36	-	20.0%
Payments	(4 401 084)	(4 956 952)	(854 428)	19.4%	(719 440)	16.3%	(649 455)	13.1%	(2 223 324)	44.9%	(586 616)	48.8%	10.7%
Suppliers and employees	(4 198 183)	(4 642 006)	(854 428)	20.4%	(719 440)	17.1%	(649 455)	14.0%	(2 223 324)	47.9%	(586 616)	51.1%	10.7%
Finance charges	(193 008)	(280 053)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(9 893)	(34 893)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(337 825)	(543 850)	208 817	(61.8%)	211 066	(62.5%)	249 360	(45.9%)	669 244	(123.1%)	219 906	265.8%	13.4%
Cash Flow from Investing Activities													
Receipts	594 000	806 840	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	594 000	806 840	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(241 252)	(241 686)	(62 964)	26.1%	(56 773)	23.5%	(42 368)	17.5%	(162 106)	67.1%	(25 015)	57.9%	69.4%
Capital assets	(241 252)	(241 686)	(62 964)	26.1%	(56 773)	23.5%	(42 368)	17.5%	(162 106)	67.1%	(25 015)	57.9%	69.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	352 748	565 154	(62 964)	(17.8%)	(56 773)	(16.1%)	(42 368)	(7.5%)	(162 106)	(28.7%)	(25 015)	57.9%	69.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 923	21 304	145 853	977.4%	154 293	1 033.9%	206 992	971.6%	507 138	2 380.5%	194 891	1 600.4%	6.2%
Cash/cash equivalents at the year begin:	45 535	45 535	105 882	232.5%	251 735	552.8%	406 028	891.7%	105 882	232.5%	377 008	318.0%	7.7%
Cash/cash equivalents at the year end:	60 458	66 839	251 735	416.4%	406 028	671.6%	613 020	917.2%	613 020	917.2%	571 899	1 190.5%	7.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 408	1.6%	30 283	1.3%	23 605	1.0%	2 258 190	96.1%	2 349 486	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	102 798	3.8%	64 927	2.4%	61 595	2.3%	2 451 971	91.4%	2 681 290	21.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	116 894	4.7%	85 324	3.4%	81 150	3.2%	2 217 287	88.7%	2 500 654	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 853	1.7%	10 363	1.2%	8 770	1.1%	800 990	96.0%	833 976	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 352	2.4%	14 818	2.0%	14 073	1.9%	706 803	93.7%	754 046	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 839	100.0%	2 839	-	-	-	-	-
Interest on Arrear Debtor Accounts	48 835	2.6%	47 889	2.5%	47 016	2.5%	1 741 060	92.4%	1 884 800	14.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	229	-	106	-	130	-	1 614 882	100.0%	1 615 347	12.8%	-	-	-	-
Total By Income Source	338 368	2.7%	253 711	2.0%	236 339	1.9%	11 794 021	93.4%	12 622 439	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 396	7.0%	9 392	4.6%	7 897	3.8%	174 630	84.6%	206 315	1.6%	-	-	-	-
Commercial	216 509	2.1%	188 211	1.8%	173 902	1.7%	9 742 478	94.4%	10 321 099	81.8%	-	-	-	-
Households	107 462	5.1%	56 109	2.7%	54 539	2.6%	1 876 914	89.6%	2 095 024	16.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	338 368	2.7%	253 711	2.0%	236 339	1.9%	11 794 021	93.4%	12 622 439	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Humphry Sizwe Mayisela	013 690 6208
Chief Financial Officer	Mr Sipho K Mahlangu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 740 944	2 757 933	730 592	26.7%	665 630	24.3%	635 287	23.0%	2 031 509	73.7%	508 094	72.3%	25.0%
Exchange Revenue													
Service charges - Electricity	1 069 967	1 069 967	281 114	26.3%	248 578	23.2%	241 775	22.6%	771 468	72.1%	216 395	76.1%	11.7%
Service charges - Water	140 587	140 587	19 587	13.9%	32 232	22.9%	31 073	22.1%	82 892	59.0%	30 411	74.8%	2.2%
Service charges - Waste Water Management	117 311	117 311	29 351	25.0%	28 869	24.6%	29 205	24.9%	87 425	74.5%	27 450	76.2%	6.4%
Service charges - Waste Management	133 093	133 093	33 191	24.9%	33 165	24.9%	32 965	24.8%	99 321	74.6%	31 546	76.5%	4.5%
Sale of Goods and Rendering of Services	8 914	8 914	1 689	19.0%	3 021	33.9%	2 242	25.2%	6 953	78.0%	1 584	68.3%	41.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 973	18 973	3 729	16.2%	3 911	17.0%	4 075	21.5%	11 715	61.7%	3 556	85.8%	14.6%
Interest earned from Current and Non Current Assets	9 405	6 405	1 004	10.7%	421	4.5%	1 895	29.6%	3 321	51.8%	673	49.5%	181.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	20 601	21 601	5 637	27.4%	5 553	27.0%	5 429	25.1%	16 618	76.9%	5 037	76.6%	7.8%
Rental from Fixed Assets	1 646	1 646	922	56.0%	862	52.4%	634	38.5%	2 418	146.9%	665	112.8%	(4.7%)
Licences or permits	469	469	95	20.3%	107	22.9%	69	14.8%	272	57.9%	84	29.9%	(17.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	1 072	1 072	240	22.3%	(2 936)	(273.8%)	260	24.2%	(2 437)	(227.2%)	944	141.0%	(72.5%)
Operational Revenue	74 342	76 153	4 416	5.9%	2 247	3.0%	6 518	8.6%	13 181	17.3%	14 457	19.5%	(54.9%)
Non-Exchange Revenue													
Property rates	677 734	689 734	172 526	25.5%	175 821	25.9%	175 984	25.5%	524 332	76.0%	168 503	76.9%	4.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 106	30 106	2 242	8.6%	1 909	7.3%	3 727	12.4%	7 877	26.2%	1 597	35.4%	133.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	383 978	384 595	157 634	41.1%	126 503	32.9%	96 325	25.0%	380 462	98.9%	2 114	75.0%	4 457.0%
Interest Receivables	8 959	8 959	1 538	17.2%	3 553	39.7%	3 817	42.6%	8 908	99.4%	3 078	100.3%	24.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 812	8 812	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	15 660	30 660	-	-	1 813	11.6%	(1 813)	(5.9%)	-	-	-	-	(100.0%)
Other Gains	19 314	8 874	15 676	81.2%	-	-	1 107	12.5%	16 784	189.1%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 516 131	2 790 601	635 476	25.3%	619 689	24.6%	625 280	22.4%	1 880 445	67.4%	648 782	68.4%	(3.6%)
Employee related costs	889 734	871 604	212 084	23.8%	220 702	24.8%	217 342	24.9%	650 128	74.6%	204 566	74.0%	6.2%
Remuneration of councillors	34 861	33 361	7 297	20.9%	7 304	21.0%	8 794	26.4%	23 396	70.1%	7 477	69.9%	17.6%
Bulk purchases - electricity	877 856	877 856	202 870	23.1%	164 887	18.8%	228 679	26.0%	596 436	67.9%	225 962	75.3%	1.2%
Inventory consumed	95 861	94 383	26 227	27.4%	20 934	21.8%	17 681	18.7%	64 842	68.7%	14 694	74.0%	20.3%
Debt impairment	(241 935)	21 869	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	270 364	294 355	62 311	23.0%	62 311	23.0%	62 311	21.2%	186 934	63.5%	60 392	69.2%	3.2%
Interest/Dividends and Rent on Land	105 408	105 408	-	-	45 407	43.1%	847	.8%	46 255	43.9%	48 917	38.7%	(98.3%)
Contracted services	233 455	250 466	59 133	25.3%	55 901	23.9%	54 534	21.8%	169 568	67.7%	58 822	63.1%	(7.3%)
Transfers and subsidies	4 488	4 488	80	1.8%	1 110	24.7%	109	2.4%	1 299	28.9%	519	57.8%	(79.0%)
Irrecoverable debts written off	20 618	20 618	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	220 764	211 536	55 064	24.9%	41 132	18.6%	29 310	13.9%	125 507	59.3%	27 433	61.6%	6.8%
Disposal of Fixed and Intangible Assets	2 088	2 088	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 569	2 569	10 409	405.1%	-	-	5 672	220.8%	16 080	625.9%	-	.7%	(100.0%)
Surplus/(Deficit)	224 813	(32 668)	95 117		45 941		10 007		151 065		(140 688)		
Transfers and subsidies - capital (monetary allocations)	89 600	113 368	5 529	6.2%	57 336	64.0%	8 279	7.3%	71 144	62.8%	7 228	50.8%	14.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	314 413	80 700	100 645		103 277		18 286		222 209		(133 460)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	314 413	80 700	100 645		103 277		18 286		222 209		(133 460)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	314 413	80 700	100 645		103 277		18 286		222 209		(133 460)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	314 413	80 700	100 645		103 277		18 286		222 209		(133 460)		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		119 790	168 955	9 260	7.7%	69 436	58.0%	22 044	13.0%	100 740	59.6%	14 052	43.8%	56.9%
National Government		89 073	108 137	9 215	10.3%	53 668	60.3%	16 511	15.3%	79 394	73.4%	7 228	50.8%	128.4%
Provincial Government		-	4 921	-	-	-	-	327	6.6%	327	6.6%	-	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		89 073	113 058	9 215	10.3%	53 668	60.3%	16 837	14.9%	79 720	70.5%	7 228	50.8%	132.9%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		30 717	55 897	44	.1%	15 769	51.3%	5 207	9.3%	21 020	37.6%	6 824	25.6%	(23.7%)
Capital Expenditure Functional		119 790	168 955	9 260	7.7%	69 436	58.0%	22 044	13.0%	100 740	59.6%	14 052	43.8%	56.9%
Municipal governance and administration		12 717	15 942	44	.3%	8 007	63.0%	1 526	9.6%	9 577	60.1%	59	1.0%	2 466.1%
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		12 717	15 942	44	.3%	8 007	63.0%	1 526	9.6%	9 577	60.1%	59	1.0%	2 466.1%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		6 900	3 900	275	4.0%	1 400	20.3%	981	25.2%	2 657	68.1%	-	91.0%	(100.0%)
Community and Social Services		3 500	-	-	-	-	-	-	-	-	-	-	93.4%	-
Sport And Recreation		3 400	3 900	275	8.1%	1 400	41.2%	981	25.2%	2 657	68.1%	-	72.3%	(100.0%)
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		16 900	16 900	2 533	15.0%	9 730	57.6%	-	-	12 264	72.6%	717	76.1%	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		16 900	16 900	2 533	15.0%	9 730	57.6%	-	-	12 264	72.6%	717	76.1%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		83 273	132 213	6 407	7.7%	50 299	60.4%	19 537	14.8%	76 243	57.7%	13 276	39.5%	47.2%
Energy sources		24 877	49 035	607	2.4%	13 836	55.6%	6 729	13.7%	21 171	43.2%	7 046	31.2%	(4.5%)
Water Management		35 596	55 678	2 244	6.3%	27 231	76.5%	10 165	18.3%	39 640	71.2%	3 429	34.1%	196.4%
Waste Water Management		19 800	24 500	3 556	18.0%	9 232	46.6%	2 644	10.8%	15 432	63.0%	2 801	68.5%	(5.6%)
Waste Management		3 000	3 000	-	-	-	-	-	-	-	-	-	51.4%	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26			

Service charges	2 103 573	1 666 513	219 393	10.4%	209 710	10.0%	196 725	11.8%	625 828	37.6%	179 421	33.9%	9.6%
Other revenue	120 345	131 122	92 743	77.1%	24 787	20.6%	28 088	21.4%	145 618	111.1%	4 163	216.6%	574.8%
Transfers and Subsidies - Operational	383 978	384 595	205 650	53.6%	173 797	45.3%	139 934	36.4%	519 381	135.0%	44 770	111.1%	212.6%
Transfers and Subsidies - Capital	89 600	113 368	23 085	25.8%	24 227	27.0%	46 682	41.2%	93 993	82.9%	37 885	84.5%	23.2%
Interest	39 740	32 940	331	.8%	421	1.1%	375	1.1%	1 127	3.4%	664	10.8%	(43.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 655 800)	(2 645 764)	(514 873)	19.4%	(647 608)	24.4%	(457 317)	17.3%	(1 619 798)	61.2%	(454 277)	57.9%	.7%
Suppliers and employees	(2 546 134)	(2 536 098)	(514 873)	20.2%	(647 608)	25.4%	(457 317)	18.0%	(1 619 798)	63.9%	(454 277)	60.8%	.7%
Finance charges	(105 408)	(105 408)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 258)	(4 258)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	725 283	338 022	102 468	14.1%	(138 445)	(19.1%)	29 524	8.7%	(6 452)	(1.9%)	(114 011)	17.6%	(125.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 261)	(179 543)	(33 908)	26.9%	(68 968)	54.6%	(21 106)	11.8%	(123 982)	69.1%	(27 431)	69.1%	(23.1%)
Capital assets	(126 261)	(179 543)	(33 908)	26.9%	(68 968)	54.6%	(21 106)	11.8%	(123 982)	69.1%	(27 431)	69.1%	(23.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(126 261)	(179 543)	(33 908)	26.9%	(68 968)	54.6%	(21 106)	11.8%	(123 982)	69.1%	(27 431)	69.1%	(23.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 498)	(43 498)	-	-	(20 678)	47.5%	-	-	(20 678)	47.5%	48 932	13.6%	(100.0%)
Repayment of borrowing	(43 498)	(43 498)	-	-	(20 678)	47.5%	-	-	(20 678)	47.5%	48 932	13.6%	(100.0%)
Net Cash from/(used) Financing Activities	(43 498)	(43 498)	-	-	(20 678)	47.5%	-	-	(20 678)	47.5%	48 932	13.6%	(100.0%)
Net Increase/(Decrease) in cash held	555 524	114 981	68 560	12.3%	(228 091)	(41.1%)	8 418	7.3%	(151 113)	(131.4%)	(92 510)	(4 068.1%)	(109.1%)
Cash/cash equivalents at the year begin:	47 606	47 606	32 123	67.5%	98 479	206.9%	(129 612)	(272.3%)	32 123	67.5%	(7 294)	3.7%	1 677.1%
Cash/cash equivalents at the year end:	603 131	162 587	98 479	16.3%	(129 612)	(21.5%)	(121 194)	(74.5%)	(121 194)	(74.5%)	(99 803)	(77.3%)	21.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 478	15.0%	3 683	5.3%	3 140	4.5%	52 454	75.2%	69 754	10.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 463	28.0%	6 254	4.9%	8 979	7.1%	76 051	60.0%	126 766	18.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43 479	17.8%	14 289	5.9%	12 547	5.1%	173 727	71.2%	244 042	35.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 471	14.4%	3 144	5.4%	2 558	4.4%	44 583	75.9%	58 756	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 177	14.3%	2 894	4.5%	2 282	3.6%	49 709	77.6%	64 062	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	63	77.8%	18	22.2%	80	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 835	4.0%	2 671	3.8%	2 663	3.8%	61 931	88.3%	70 100	10.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 191	9.2%	2 401	5.3%	584	1.3%	38 207	84.2%	45 383	6.7%	-	-	-	-
Total By Income Source	114 115	16.8%	35 335	5.2%	32 815	4.8%	496 678	73.2%	678 943	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 885	12.8%	4 839	9.0%	4 747	8.9%	37 160	69.3%	53 632	7.9%	-	-	-	-
Commercial	58 203	20.3%	15 296	5.3%	15 976	5.6%	197 144	68.8%	286 619	42.2%	-	-	-	-
Households	49 027	14.5%	15 199	4.5%	12 092	3.6%	262 374	77.5%	338 692	49.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	114 115	16.8%	35 335	5.2%	32 815	4.8%	496 678	73.2%	678 943	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	30	100.0%	30	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 047	52.8%	677	1.1%	137	.2%	27 834	45.9%	60 695	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	32 047	52.8%	677	1.1%	137	.2%	27 863	45.9%	60 725	100.0%

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Ms Puseletso Melato	013 249 7108

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	65 216	87 282	10 076	15.4%	13 945	21.4%	14 624	16.8%	38 644	44.3%	10 419	37.6%	40.4%

Service charges	132 206	99 795	19 586	14.8%	25 494	19.3%	27 662	27.7%	72 742	72.9%	23 146	59.0%	19.5%
Other revenue	51 362	44 925	2 190	4.3%	1 465	2.9%	1 821	4.1%	5 476	12.2%	5 760	120.7%	(68.4%)
Transfers and Subsidies - Operational	103 119	103 788	40 351	39.1%	0	-	50 319	48.5%	90 671	87.4%	431	36.9%	11 580.9%
Transfers and Subsidies - Capital	60 387	66 947	31 536	52.2%	212	4%	25 977	38.8%	57 725	86.2%	193	26.2%	13 390.2%
Interest	4 046	2 686	259	6.4%	527	13.0%	633	23.6%	1 419	52.8%	424	48.8%	49.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(340 638)	(385 027)	(3 751)	1.1%	(127 396)	37.4%	107 280	(27.9%)	(23 868)	6.2%	(22 790)	24.5%	(570.7%)
Suppliers and employees	(340 638)	(385 027)	(3 751)	1.1%	(127 396)	37.4%	107 280	(27.9%)	(23 868)	6.2%	(22 790)	25.9%	(570.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	75 698	20 396	100 247	132.4%	(85 753)	(113.3%)	228 315	1 119.4%	242 808	1 190.5%	17 583	681.0%	1 198.5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 118)	(80 423)	(17 772)	30.1%	(26 550)	44.9%	(8 133)	10.1%	(52 455)	65.2%	(5 287)	67.1%	53.8%
Capital assets	(59 118)	(80 423)	(17 772)	30.1%	(26 550)	44.9%	(8 133)	10.1%	(52 455)	65.2%	(5 287)	67.1%	53.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(59 118)	(80 423)	(17 772)	30.1%	(26 550)	44.9%	(8 133)	10.1%	(52 455)	65.2%	(5 287)	67.1%	53.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	16 581	(60 027)	82 475	497.4%	(112 304)	(677.3%)	220 182	(366.8%)	190 353	(317.1%)	12 295	(59.5%)	1 690.8%
Cash/cash equivalents at the year begin:	6 053	67 193	-	-	82 475	1 362.6%	(29 829)	(44.4%)	-	-	41 425	43.8%	(172.0%)
Cash/cash equivalents at the year end:	22 633	7 166	82 475	364.4%	(29 829)	(131.8%)	190 353	2 656.2%	190 353	2 656.2%	53 720	(206.2%)	254.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 333	3.0%	2 231	2.8%	1 909	2.4%	72 117	91.8%	78 590	12.1%	(3 853)	(4.9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 656	3.1%	3 068	2.6%	2 666	2.3%	108 994	92.1%	116 365	18.3%	(4 135)	(3.5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 436	3.4%	6 457	2.6%	5 724	2.3%	229 768	91.8%	250 365	38.6%	(10 989)	(4.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 175	2.7%	966	2.3%	819	1.9%	39 819	83.1%	42 780	6.6%	(797)	(1.9%)	-	-
Receivables from Exchange Transactions - Waste Management	1 045	2.3%	914	2.0%	855	1.9%	43 202	93.9%	46 016	7.1%	(1 000)	(2.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	5%	0	5%	0	5%	88	98.5%	90	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 221	3.2%	3 203	3.2%	3 101	3.1%	90 215	90.5%	99 739	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	1	-	1	-	12 662	100.0%	12 667	2.0%	-	-	-	-
Total By Income Source	19 868	3.1%	16 841	2.6%	15 076	2.3%	596 867	92.0%	648 652	100.0%	(20 770)	(3.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 561	2.7%	3 407	2.6%	3 041	2.3%	123 073	92.5%	133 082	20.5%	(3 134)	(2.4%)	-	-
Commercial	4 374	4.4%	3 216	3.2%	2 534	2.5%	89 543	89.8%	99 666	15.4%	(4 095)	(4.1%)	-	-
Households	11 933	2.9%	10 218	2.5%	9 501	2.3%	384 252	92.4%	415 904	64.1%	(13 541)	(3.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 868	3.1%	16 841	2.6%	15 076	2.3%	596 867	92.0%	648 652	100.0%	(20 770)	(3.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 314	3.5%	8 778	3.7%	11 992	5.0%	208 573	87.8%	237 657	53.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 276	1.6%	4 415	2.1%	3 754	1.8%	197 619	94.5%	209 064	46.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 589	2.6%	13 193	3.0%	15 746	3.5%	406 192	90.9%	446 721	100.0%

Contact Details

Municipal Manager	Mr J W Shabangu	013 253 7628
Chief Financial Officer	Mr A M Tshesane	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1 062 960	1 128 366	375 054	35.3%	331 045	31.1%	287 919	25.5%	994 018	88.1%	266 264	93.6%	8.1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	132 190	137 982	34 324	26.0%	34 648	26.2%	36 634	26.6%	105 606	76.5%	27 648	75.0%	32.5%
Service charges - Waste Water Management	3 046	3 315	853	28.0%	796	26.1%	796	24.0%	2 445	73.8%	644	74.4%	23.6%
Service charges - Waste Management	43 375	45 991	11 433	26.4%	11 549	26.6%	12 223	26.6%	35 206	76.6%	10 385	74.9%	17.7%
Sale of Goods and Rendering of Services	687	530	119	17.4%	128	18.6%	97	18.3%	344	64.9%	186	77.7%	(47.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	144 028	151 831	37 345	25.9%	38 570	26.8%	39 868	26.3%	115 784	76.3%	36 040	76.1%	10.6%
Interest earned from Current and Non Current Assets	12 856	25 109	5 810	45.2%	6 745	52.5%	3 230	12.9%	15 784	62.9%	3 484	78.3%	(7.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 629	1 666	468	28.7%	363	22.3%	605	36.3%	1 435	86.2%	272	67.3%	122.7%
Licences or permits	5	6	1	13.2%	2	48.4%	1	10.7%	4	60.7%	-	50.0%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13 941	13 941	1 373	9.8%	-	-	9 291	66.6%	10 664	76.5%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	372	456	16	4.4%	93	24.9%	16	3.5%	125	27.4%	177	121.0%	(91.1%)
Non-Exchange Revenue													
Property rates	68 724	105 665	26 410	38.4%	26 422	38.4%	29 074	27.5%	81 906	77.5%	16 456	75.0%	76.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	22 867	(100.0%)	-
Fines, penalties and forfeits	5 071	4 394	44	.9%	205	4.0%	2 482	56.5%	2 731	62.2%	44	2.9%	5 484.4%
Licences or permits	326	93	35	10.9%	11	3.4%	12	12.9%	58	62.9%	30	59.7%	(60.7%)
Transfer and subsidies - Operational	623 711	637 389	256 822	41.2%	211 514	33.9%	153 590	24.1%	621 926	97.6%	148 032	98.3%	3.8%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	13 000	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 265 588	1 417 615	185 569	14.7%	243 825	19.3%	211 384	14.9%	640 779	45.2%	174 499	49.0%	21.1%
Employee related costs	219 179	229 982	49 842	22.7%	50 703	23.1%	51 100	22.2%	151 645	65.9%	49 103	68.2%	4.1%
Remuneration of councillors	30 036	33 971	7 033	23.4%	7 024	23.4%	7 802	23.0%	21 859	64.3%	7 372	73.3%	5.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	200 142	213 987	36 260	18.1%	52 362	26.2%	53 827	25.2%	142 449	66.6%	45 536	60.4%	18.2%
Debt impairment	336 613	361 693	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	91 000	91 000	17 923	19.7%	17 802	19.6%	17 397	19.1%	53 122	58.4%	17 863	60.8%	(2.6%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	168 260	215 529	45 871	27.3%	48 423	28.8%	34 115	15.8%	128 409	59.6%	30 506	66.1%	11.8%
Transfers and subsidies	99 487	104 587	-	-	35 636	35.8%	19 262	18.4%	54 898	52.5%	-	-	(100.0%)
Irrecoverable debts written off	10 224	37 474	3 824	37.4%	4 166	40.7%	4 033	10.8%	12 023	32.1%	1 438	55.1%	180.5%
Operational Cost and Other Cost	110 647	129 392	24 816	22.4%	27 709	25.0%	23 848	18.4%	76 373	59.0%	22 682	57.7%	5.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(202 628)	(289 249)	189 485		87 220		76 535		353 240		91 764		
Transfers and subsidies - capital (monetary allocations)	323 057	340 557	50 591	15.7%	138 306	42.8%	59 051	17.3%	247 948	72.8%	-	32.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 429	51 308	240 076		225 525		135 586		601 187		91 764		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120 429	51 308	240 076		225 525		135 586		601 187		91 764		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 429	51 308	240 076		225 525		135 586		601 187		91 764		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 429	51 308	240 076		225 525		135 586		601 187		91 764		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		256 200	287 543	80 211	31.3%	77 910	30.4%	38 790	13.5%	196 911	68.5%	32 239	73.0%	20.3%
National Government		224 170	241 670	69 569	31.0%	64 278	28.7%	36 859	15.3%	170 707	70.6%	26 923	72.7%	36.9%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		224 170	241 670	69 569	31.0%	64 278	28.7%	36 859	15.3%	170 707	70.6%	26 923	72.7%	36.9%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		32 030	45 873	10 642	33.2%	13 631	42.6%	1 931	4.2%	26 204	57.1%	5 316	75.7%	(63.7%)
Capital Expenditure Functional		256 200	287 543	80 211	31.3%	81 434	31.8%	35 266	12.3%	196 911	68.5%	32 242	73.0%	9.4%
Municipal governance and administration		17 395	20 188	6 131	35.2%	10 706	61.5%	250	1.2%	17 087	84.6%	174	25.7%	44.1%
Executive and Council		45	45	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		17 350	20 143	6 131	35.3%	10 706	61.7%	250	1.2%	17 087	84.8%	174	25.7%	44.1%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		21 700	21 604	7 834	36.1%	2 607	12.0%	1 642	7.6%	12 083	55.9%	2 408	53.1%	(31.8%)
Community and Social Services		18 200	18 135	4 817	26.5%	2 607	14.3%	1 642	9.1%	9 067	50.0%	-	14.9%	(100.0%)
Sport And Recreation		3 500	3 469	3 016	86.2%	-	-	-	-	3 016	87.0%	2 408	60.1%	(100.0%)
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		58 744	75 774	21 875	37.2%	16 142	27.5%	7 379	9.7%	45 396	59.9%	11 539	69.1%	(36.0%)
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		58 744	75 774	21 875	37.2%	16 142	27.5%	7 379	9.7%	45 396	59.9%	11 539	69.1%	(36.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		158 361	169 977	44 371	28.0%	51 979	32.8%	25 994	15.3%	122 344	72.0%	18 121	80.1%	43.4%
Energy sources		5 000	7 216	1 764	35.3%	1 120	22.4%	2 088	28.9%	4 972	68.9%	105	72.9%	1 882.8%
Water Management		114 917	118 817	33 986	29.6%	31 284	27.2%	16 942	14.3%	82 213	69.2%	12 549	83.2%	35.0%
Waste Water Management		34 244	39 744	8 621	25.2%	16 051	46.9%	6 963	17.5%	31 636	79.6%	5 467	74.6%	27.4%
Waste Management		4 200	4 200	-	-	3 524	83.9%	-	3 524	83.9%	-	-	75.9%	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities		1 107 813	1 183 926	486 492	43.9%	156 845	14.2%	122 609	10.4%	765 946	64.7%	266 873	94.3%	(54.1%)
Receipts														
Property rates		39 416	57 740	12 464	31.6%	16 406	41.6%	10 825	18.7%	39 695	68.7%	16 571	116.7%	(34.7%)

Service charges	10 442	18 516	4 191	40.1%	4 522	43.3%	4 076	22.0%	12 789	69.1%	3 166	101.0%	28.8%
Other revenue	98 025	98 056	40 078	40.9%	24 061	24.5%	29 468	30.1%	93 806	95.5%	38 303	204.5%	(23.1%)
Transfers and Subsidies - Operational	623 711	642 389	255 490	41.0%	448	1%	(177)	-	255 761	39.8%	147 416	97.5%	(100.1%)
Transfers and Subsidies - Capital	323 057	340 557	173 940	53.8%	111 023	34.4%	78 128	22.9%	363 091	106.6%	61 417	63.2%	27.2%
Interest	13 162	26 668	329	2.5%	385	2.9%	289	1.1%	1 004	3.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(827 751)	(927 447)	(118 546)	14.3%	(153 434)	18.5%	(124 274)	13.4%	(396 254)	42.7%	(116 250)	48.3%	6.9%
Suppliers and employees	(728 264)	(822 860)	(118 546)	16.3%	(153 434)	21.1%	(124 274)	15.1%	(396 254)	48.2%	(116 250)	48.4%	6.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(99 487)	(104 587)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	280 062	256 479	367 946	131.4%	3 411	1.2%	(1 665)	(.6%)	369 692	144.1%	150 623	331.2%	(101.1%)
Cash Flow from Investing Activities													
Receipts	13 000	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	13 000	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(256 200)	(287 543)	(88 124)	34.4%	(91 106)	35.6%	(40 572)	14.1%	(219 803)	76.4%	(29 726)	80.8%	36.5%
Capital assets	(256 200)	(287 543)	(88 124)	34.4%	(91 106)	35.6%	(40 572)	14.1%	(219 803)	76.4%	(29 726)	80.8%	36.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(243 200)	(287 543)	(88 124)	36.2%	(91 106)	37.5%	(40 572)	14.1%	(219 803)	76.4%	(29 726)	80.8%	36.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	36 863	(31 063)	279 822	759.1%	(87 695)	(237.9%)	(42 237)	136.0%	149 890	(482.5%)	120 897	(369.1%)	(134.9%)
Cash/cash equivalents at the year begin:	139 899	230 863	230 862	165.0%	510 684	365.0%	422 989	183.2%	230 862	100.0%	412 461	94.0%	2.6%
Cash/cash equivalents at the year end:	176 762	199 799	510 684	288.9%	422 989	239.3%	380 752	190.6%	380 752	190.6%	533 359	366.9%	(28.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 625	1.2%	14 670	1.3%	12 595	1.1%	1 059 763	96.3%	1 100 652	39.6%	16 181	1.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	143	100.0%	143	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	52 460	14.1%	6 484	1.7%	6 334	1.7%	306 690	82.5%	371 968	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	226	1.2%	229	1.2%	192	1.0%	17 699	96.5%	18 346	7%	253	1.4%	-	-
Receivables from Exchange Transactions - Waste Management	4 503	1.0%	4 980	1.1%	4 348	.9%	448 848	97.0%	462 680	16.6%	5 123	1.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 520	1.6%	13 282	1.6%	13 137	1.6%	786 463	95.2%	826 402	29.7%	(12 058)	(1.5%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	.1%	162	99.9%	162	-	(1 395)	(868.0%)	-	-
Total By Income Source	84 335	3.0%	39 645	1.4%	36 606	1.3%	2 619 768	94.2%	2 780 354	100.0%	8 105	.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 669	3.3%	7 566	1.7%	7 447	1.7%	410 564	93.3%	440 245	15.8%	1 460	.3%	-	-
Commercial	6 591	3.1%	3 886	1.8%	3 752	1.8%	197 390	93.3%	211 620	7.6%	2 541	1.2%	-	-
Households	63 075	3.0%	28 193	1.3%	25 406	1.2%	2 011 814	94.5%	2 128 488	76.6%	4 103	.2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	84 335	3.0%	39 645	1.4%	36 606	1.3%	2 619 768	94.2%	2 780 354	100.0%	8 105	.3%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 928	99.0%	7	.4%	10	.5%	3	.2%	1 948	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 928	99.0%	7	.4%	10	.5%	3	.2%	1 948	100.0%

Contact Details

Municipal Manager	Mr Dumisani Mahlangu	013 986 9115
Chief Financial Officer	Mrs Jessica Mahlangu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	836 062	881 913	302 130	36.1%	257 152	30.8%	213 782	24.2%	773 064	87.7%	200 468	90.4%	6.6%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	98 454	79 169	16 874	17.1%	22 626	23.0%	14 564	18.4%	54 065	68.3%	25 447	78.7%	(42.8%)
Service charges - Waste Water Management	14 098	15 208	2 833	20.1%	3 088	21.9%	3 333	21.9%	9 254	60.9%	2 785	61.1%	19.7%
Service charges - Waste Management	5 211	6 916	1 587	30.5%	1 606	30.8%	1 551	22.4%	4 744	68.6%	1 560	68.9%	(6%)
Sale of Goods and Rendering of Services	792	751	74	9.3%	111	14.1%	74	9.8%	259	34.5%	115	40.6%	(36.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	378	218	(30)	(8.1%)	(2 013)	(532.7%)	(142)	(65.3%)	(2 186)	(1 002.5%)	22	101.1%	(734.5%)
Interest earned from Current and Non Current Assets	6 918	7 375	2 569	37.1%	374	5.4%	1 659	22.5%	4 603	62.4%	1 700	71.5%	(2.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	753	172	44.4%	175	45.3%	179	23.8%	526	69.8%	196	63.6%	(8.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 229	5 834	68	9%	1 149	15.9%	2 701	46.3%	3 918	67.2%	161	20.0%	1 578.9%
Non-Exchange Revenue													
Property rates	73 853	117 293	30 971	41.9%	27 955	37.9%	30 340	25.9%	89 267	76.1%	16 928	72.0%	79.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	345	397	40	11.7%	42	12.0%	25	6.2%	106	26.8%	28	25.0%	(13.8%)
Licences or permits	8 279	7 117	41	.5%	1 076	13.0%	1 792	25.2%	2 910	40.9%	164	18.8%	996.3%
Transfer and subsidies - Operational	548 576	560 660	224 549	40.9%	179 147	32.7%	134 595	24.4%	538 292	97.8%	130 638	99.9%	3.0%
Interest Receivables	71 542	90 222	22 382	31.3%	21 815	30.5%	23 110	25.6%	67 307	74.6%	20 722	79.1%	11.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	832 967	958 942	294 728	35.4%	177 344	21.3%	151 916	15.8%	623 987	65.1%	121 165	55.6%	25.4%
Employee related costs	299 764	259 764	63 721	21.3%	62 919	21.0%	62 908	24.2%	189 548	73.0%	41 017	59.1%	53.4%
Remuneration of councillors	33 406	39 696	13 769	41.2%	6 832	20.5%	3 070	7.7%	23 671	59.6%	7 630	74.1%	(59.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 100	13 930	1 654	13.7%	4 306	35.6%	2 891	20.8%	8 851	63.5%	4 029	99.4%	(28.2%)
Debt impairment	120 298	95 298	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	64 325	64 325	-	-	-	-	-	-	-	-	-	-	-
Interest/Dividends and Rent on Land	1 500	1 500	41	2.7%	43	2.9%	61	4.0%	145	9.7%	59	12.8%	2.5%
Contracted services	191 582	236 452	47 826	25.0%	70 621	36.9%	59 843	25.3%	178 289	75.4%	40 017	78.7%	49.5%
Transfers and subsidies	8 400	8 400	2 414	28.7%	2 089	24.9%	1 546	18.4%	6 049	72.0%	1 869	66.0%	(17.3%)
Irrecoverable debts written off	-	135 418	135 431	(14)	-	-	-	-	135 418	100.0%	-	-	-
Operational Cost and Other Cost	101 993	104 159	29 873	29.4%	30 547	30.1%	21 596	20.7%	82 016	78.7%	26 543	91.3%	(18.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 095	(77 029)	7 402		79 808		61 866		149 077		79 303		
Transfers and subsidies - capital (monetary allocations)	160 817	160 817	35 722	22.2%	60 123	37.4%	22 962	14.3%	118 807	73.9%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	163 912	83 788	43 124		139 931		84 828		267 883		79 303		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	163 912	83 788	43 124		139 931		84 828		267 883		79 303		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	163 912	83 788	43 124		139 931		84 828		267 883		79 303		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	163 912	83 788	43 124		139 931		84 828		267 883		79 303		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	155 276	152 776	31 423	20.2%	52 930	34.1%	18 956	12.4%	103 310	67.6%	29 948	75.5%	(36.7%)
National Government	152 776	152 776	31 423	20.6%	52 930	34.6%	18 956	12.4%	103 310	67.6%	29 522	76.5%	(35.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	152 776	152 776	31 423	20.6%	52 930	34.6%	18 956	12.4%	103 310	67.6%	29 522	76.5%	(35.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	-	-	-	-	-	-	-	-	-	426	19.6%	(100.0%)
Capital Expenditure Functional	155 276	152 776	32 235	20.8%	52 930	34.1%	18 956	12.4%	104 122	68.2%	29 948	75.5%	(36.7%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 500	9 000	812	7.1%	1 643	14.3%	1 624	18.0%	4 079	45.3%	-	-	(100.0%)
Community and Social Services	9 000	9 000	812	9.0%	1 643	18.3%	1 624	18.0%	4 079	45.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 500	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 000	44 234	7 332	16.3%	19 457	43.2%	8 660	19.6%	35 449	80.1%	11 419	78.4%	(24.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	426	98.2%	(100.0%)
Road Transport	45 000	44 234	7 332	16.3%	19 457	43.2%	8 660	19.6%	35 449	80.1%	10 993	78.1%	(21.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	98 776	99 543	24 092	24.4%	31 831	32.2%	8 672	8.7%	64 594	64.9%	18 528	75.9%	(53.2%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	51.7%	-
Water Management	55 388	55 753	21 502	38.8%	20 396	36.8%	2 843	5.1%	44 741	80.2%	8 250	80.1%	(65.5%)
Waste Water Management	43 388	43 790	2 590	6.0%	11 434	26.4%	5 829	13.3%	19 853	45.3%	10 278	73.1%	(43.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	855 599	856 552	273 229	31.9%	246 639	28.8%	183 011	21.4%	702 879	82.1%	176 308	78.9%	3.8%
Property rates	48 112	48 112	3 509	7.3%	11 597	24.1%	5 976	12.4%	21 082	43.8%	6 729	44.8%	(11.2%)

Service charges	67 451	67 451	3 885	5.8%	14 611	21.7%	7 845	11.6%	26 341	39.1%	2 206	15.0%	255.5%
Other revenue	23 725	21 136	43 871	184.9%	38 654	162.9%	21 101	99.8%	103 626	490.3%	34 046	549.4%	(38.0%)
Transfers and Subsidies - Operational	548 576	551 660	221 323	40.3%	177 058	32.3%	141 877	25.7%	540 258	97.9%	130 141	100.3%	9.0%
Transfers and Subsidies - Capital	160 817	160 817	-	-	2 165	1.3%	4 790	3.0%	6 955	4.3%	300	.9%	1 496.7%
Interest	6 918	7 375	641	9.3%	2 553	36.9%	1 422	19.3%	4 617	62.6%	2 885	92.6%	(50.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(647 875)	(647 875)	(94 220)	14.5%	(91 895)	14.2%	(53 917)	8.3%	(240 033)	37.0%	(53 738)	41.2%	.3%
Suppliers and employees	(647 875)	(647 875)	(94 220)	14.5%	(91 895)	14.2%	(53 917)	8.3%	(240 033)	37.0%	(53 738)	41.2%	.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	207 724	208 677	179 009	86.2%	154 743	74.5%	129 094	61.9%	462 846	221.8%	122 570	195.8%	5.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(155 276)	(152 776)	(33 348)	21.5%	(55 689)	35.9%	(18 624)	12.2%	(107 661)	70.5%	(31 883)	81.2%	(41.6%)
Capital assets	(155 276)	(152 776)	(33 348)	21.5%	(55 689)	35.9%	(18 624)	12.2%	(107 661)	70.5%	(31 883)	81.2%	(41.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(155 276)	(152 776)	(33 348)	21.5%	(55 689)	35.9%	(18 624)	12.2%	(107 661)	70.5%	(31 883)	81.2%	(41.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	52 448	55 900	145 661	277.7%	99 054	188.9%	110 469	197.6%	355 185	635.4%	90 687	478.5%	21.8%
Cash/cash equivalents at the year begin:	18 389	18 389	170	.9%	145 935	793.6%	244 989	1 332.3%	170	.9%	185 098	3.0%	32.4%
Cash/cash equivalents at the year end:	70 837	74 289	145 935	206.0%	244 989	345.8%	355 459	478.5%	355 459	478.5%	275 786	254.7%	28.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 098	6%	7 792	1.5%	4 142	8%	514 872	97.2%	529 903	48.3%	(51 258)	(9.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 745	3.2%	5 681	3.1%	5 584	3.1%	164 321	90.6%	181 330	16.5%	(26 497)	(14.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 003	2.2%	835	1.9%	842	1.9%	41 919	94.0%	44 599	4.1%	(12 138)	(27.2%)	-	-
Receivables from Exchange Transactions - Waste Management	461	1.7%	433	1.6%	445	1.7%	25 070	94.9%	26 408	2.4%	(12 183)	(46.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 521	3.0%	8 807	2.8%	8 710	2.8%	287 527	91.4%	314 566	28.7%	(32 797)	(10.4%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	233	100.0%	233	-	(18 270)	(7 830.1%)	-	-
Total By Income Source	19 828	1.8%	23 548	2.1%	19 722	1.8%	1 033 942	94.2%	1 097 040	100.0%	(153 143)	(14.0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 176	1.1%	10 761	1.9%	6 750	1.2%	545 311	95.8%	568 997	51.9%	(10)	-	-	-
Commercial	5 195	3.3%	4 401	2.8%	4 298	2.7%	145 307	91.3%	159 202	14.5%	(509)	(.3%)	-	-
Households	8 457	2.3%	8 386	2.3%	6 674	2.4%	343 324	93.1%	368 841	33.6%	(152 623)	(41.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 828	1.8%	23 548	2.1%	19 722	1.8%	1 033 942	94.2%	1 097 040	100.0%	(153 143)	(14.0%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 339	100.0%	1 339	65.7%
Trade Creditors	1 945	278.7%	92	13.1%	-	-	(1 339)	(191.8%)	698	34.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 945	95.5%	92	4.5%	-	-	-	-	2 036	100.0%

Contact Details

Municipal Manager	Ms Monica Mathani Mathebela	013 973 1101
Chief Financial Officer	Ms Boniswe Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	765 773	765 773	190 002	24.8%	150 420	19.6%	184 237	24.1%	524 659	68.5%	107 840	43.8%	70.8%

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	15 509	15 509	2 765	17.8%	5 030	32.4%	3 920	25.3%	11 716	75.5%	890	21.3%	340.6%
Transfers and Subsidies - Operational	723 556	723 556	186 961	25.8%	144 986	20.0%	178 786	24.7%	510 733	70.6%	106 950	44.3%	67.2%
Transfers and Subsidies - Capital	2 556	2 556	-	-	-	-	767	30.0%	767	30.0%	-	-	(100.0%)
Interest	24 151	24 151	275	1.1%	404	1.7%	764	3.2%	1 443	6.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(758 847)	(785 620)	(74 978)	9.9%	(198 251)	26.1%	(101 623)	12.9%	(374 853)	47.7%	(16 369)	9.5%	520.8%
Suppliers and employees	(758 847)	(785 620)	(74 978)	9.9%	(198 251)	26.1%	(101 623)	12.9%	(374 853)	47.7%	(16 369)	9.5%	520.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 926	(19 847)	115 024	1 660.9%	(47 831)	(690.6%)	82 613	(416.2%)	149 806	(754.8%)	91 471	(238.6%)	(9.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	41 081	-	(1 533)	-	39 547	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	41 081	-	(1 533)	-	39 547	-	-	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 658)	(48 405)	(1 890)	4.8%	(12 971)	31.9%	(17 953)	37.1%	(32 814)	67.8%	(17 713)	56.7%	1.4%
Capital assets	(40 658)	(48 405)	(1 890)	4.8%	(12 971)	31.9%	(17 953)	37.1%	(32 814)	67.8%	(17 713)	56.7%	1.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(40 658)	(48 405)	(1 890)	4.8%	28 110	(69.1%)	(19 486)	40.3%	6 734	(13.9%)	(17 713)	56.7%	10.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(33 732)	(68 252)	113 134	(335.4%)	(19 722)	58.5%	63 127	(92.5%)	156 540	(229.4%)	73 758	(107.3%)	(14.4%)
Cash/cash equivalents at the year begin:	485 801	485 801	71 315	14.7%	181 559	37.4%	161 838	33.3%	71 315	14.7%	77 732	-	108.2%
Cash/cash equivalents at the year end:	452 069	417 549	181 559	40.2%	161 838	35.8%	224 965	53.9%	224 965	53.9%	151 490	293.6%	48.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8	21.9%	-	-	27	78.1%	(0)	-	35	1.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 522	81.2%	-	-	-	-	584	18.8%	3 105	98.9%	-	-	-	-
Total By Income Source	2 529	80.5%	-	-	27	.9%	584	18.6%	3 140	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2 529	80.5%	-	-	27	.9%	584	18.6%	3 140	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 529	80.5%	-	-	27	.9%	584	18.6%	3 140	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mandla Lucas Mahlangu	013 249 2003
Chief Financial Officer	Mrs Alice L. Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1 382 264	1 382 264	270 869	19.6%	244 528	17.7%	223 324	16.2%	738 721	53.4%	207 544	83.0%	7.6%
Exchange Revenue													
Service charges - Electricity	312 082	312 082	88 881	28.5%	80 291	25.7%	76 273	24.4%	245 446	78.6%	68 069	76.9%	12.1%
Service charges - Water	86 985	86 985	18 246	21.0%	18 232	21.0%	18 242	21.0%	54 719	62.9%	14 274	70.1%	27.8%
Service charges - Waste Water Management	25 181	25 181	5 582	22.2%	5 663	22.5%	5 683	22.6%	16 928	67.2%	5 368	75.1%	5.9%
Service charges - Waste Management	28 950	28 950	6 298	21.8%	6 380	22.0%	6 425	22.2%	19 102	66.0%	6 034	66.5%	6.5%
Sale of Goods and Rendering of Services	518	518	460	88.7%	753	145.3%	1 294	249.6%	2 507	483.5%	604	297.0%	114.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 326	25 326	9 465	37.4%	9 761	38.5%	10 032	39.6%	29 258	115.5%	8 958	625.7%	12.0%
Interest earned from Current and Non Current Assets	3 600	3 600	698	19.4%	864	24.0%	585	16.3%	2 147	59.7%	811	46.2%	(27.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 300	6 300	1 099	17.4%	930	14.8%	883	14.0%	2 912	46.2%	522	25.3%	69.1%
Licences or permits	-	-	0	-	0	-	1	-	1	-	-	4%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	3	3	-	-	55	2 000.8%	19	687.5%	74	2 688.3%	22	1 999.1%	(12.6%)
Operational Revenue	43 452	43 452	(766)	(1.8%)	(494)	(1.1%)	1 253	2.9%	(8)	-	(834)	(1 284.8%)	(250.2%)
Non-Exchange Revenue													
Property rates	164 406	164 406	34 615	21.1%	34 829	21.2%	34 787	21.2%	104 231	63.4%	39 476	76.4%	(11.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 330	15 330	263	1.7%	110	0.7%	131	0.9%	504	3.3%	282	8.7%	(53.6%)
Licences or permits	-	-	97	-	111	-	132	-	341	-	129	238.7%	2.3%
Transfer and subsidies - Operational	238 944	238 944	98 634	41.3%	78 906	33.0%	60 386	25.3%	237 926	99.6%	56 046	91.0%	7.7%
Interest Receivables	3 431	3 431	4 487	130.8%	5 314	154.9%	4 386	127.9%	14 187	413.5%	5 218	536.9%	(15.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 268	6 268	2 811	44.9%	2 821	45.0%	2 814	44.9%	8 447	134.8%	2 565	123.3%	9.7%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	421 488	421 488	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 114 602	1 114 602	297 853	26.7%	258 966	23.2%	257 088	23.1%	813 907	73.0%	233 103	76.6%	10.3%
Employee related costs	280 209	280 209	66 063	23.6%	65 705	23.4%	63 570	22.7%	195 338	69.7%	62 132	71.6%	2.3%
Remuneration of councillors	14 170	14 170	3 186	22.5%	3 186	22.5%	3 592	25.4%	9 964	70.3%	3 346	74.0%	7.4%
Bulk purchases - electricity	283 660	283 660	112 583	39.7%	78 242	27.6%	75 729	26.7%	266 554	94.0%	62 240	131.7%	21.7%
Inventory consumed	23 500	23 390	2 354	10.0%	4 233	18.0%	7 208	30.8%	13 795	59.0%	2 692	49.1%	167.8%
Debt impairment	74 145	74 145	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	75 000	75 000	12 513	16.7%	12 331	16.4%	11 869	15.8%	36 713	49.0%	27 996	35.0%	(57.6%)
Interest/Dividends and Rent on Land	10 000	10 000	20 015	200.2%	23 093	230.9%	24 682	246.8%	67 790	677.9%	16 881	423.4%	46.2%
Contracted services	132 523	128 523	45 370	34.2%	31 580	23.8%	24 522	19.1%	101 472	79.0%	34 987	73.7%	(29.9%)
Transfers and subsidies	1 000	1 000	129	12.9%	180	18.0%	234	23.4%	543	54.3%	216	66.6%	8.1%
Irrecoverable debts written off	111 317	111 317	1 972	1.8%	1 680	1.5%	1 797	1.6%	5 449	4.9%	1 751	96.3%	2.6%
Operational Cost and Other Cost	109 078	113 188	33 667	30.9%	38 737	35.5%	43 884	38.8%	116 289	102.7%	20 862	62.0%	110.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	267 662	267 662	(26 984)		(14 438)		(33 764)		(75 185)		(25 560)		
Transfers and subsidies - capital (monetary allocations)	127 047	127 047	25 371	20.0%	39 211	30.9%	15 666	12.3%	80 247	63.2%	20 451	55.7%	(23.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	394 709	394 709	(1 613)		24 773		(18 098)		5 062		(5 108)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	394 709	394 709	(1 613)		24 773		(18 098)		5 062		(5 108)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	394 709	394 709	(1 613)		24 773		(18 098)		5 062		(5 108)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	394 709	394 709	(1 613)		24 773		(18 098)		5 062		(5 108)		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	123 733	123 733	17 214	13.9%	34 263	27.7%	18 812	15.2%	70 289	56.8%	17 457	38.9%	7.8%
National Government	123 733	123 733	17 214	13.9%	34 263	27.7%	18 812	15.2%	70 289	56.8%	15 777	38.9%	19.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	123 733	123 733	17 214	13.9%	34 263	27.7%	18 812	15.2%	70 289	56.8%	15 777	38.9%	19.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	1 680	38.7%	(100.0%)
Capital Expenditure Functional	123 733	123 733	17 214	13.9%	34 263	27.7%	18 812	15.2%	70 289	56.8%	17 457	38.9%	7.8%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	31.1%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	31.1%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 000	9 000	2 536	28.2%	1 479	16.4%	2 284	25.4%	6 299	70.0%	260	52.0%	778.3%
Community and Social Services	9 000	9 000	2 536	28.2%	1 479	16.4%	2 284	25.4%	6 299	70.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	260	52.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 836	26 836	182	.7%	13 874	51.7%	5 164	19.2%	19 221	71.6%	5 106	26.3%	1.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	26 836	26 836	182	.7%	13 874	51.7%	5 164	19.2%	19 221	71.6%	5 106	26.3%	1.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	87 897	87 897	14 496	16.5%	18 910	21.5%	11 364	12.9%	44 770	50.9%	12 091	42.0%	(6.0%)
Energy sources	5 000	5 000	230	4.6%	3 797	75.9%	1 155	23.1%	5 181	103.6%	323	87.0%	258.0%
Water Management	13 308	13 308	1 480	11.1%	3 069	23.1%	2 877	21.6%	7 425	55.8%	136	18.9%	2 015.1%
Waste Water Management	69 589	69 589	12 370	17.8%	11 492	16.5%	7 332	10.5%	31 195	44.8%	7 826	48.9%	(6.3%)
Waste Management	-	-	416	-	552	-	-	-	869	-	3 807	61.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts														
Property rates		992 148	992 148	239 557	24.1%	230 086	23.2%	177 492	17.9%	647 135	65.2%	182 258	68.0%	(2.6%)
		142 429	142 429	21 393	15.0%	27 493	19.3%	24 550	17.2%	73 436	51.6%	22 882	48.5%	7.3%

Service charges	390 546	390 546	61 604	15.8%	66 812	17.1%	62 012	15.9%	190 428	48.8%	51 833	47.7%	19.6%
Other revenue	71 213	71 213	7 413	10.4%	4 953	7.0%	7 209	10.1%	19 575	27.5%	1 815	44.5%	297.2%
Transfers and Subsidies - Operational	235 787	235 787	100 959	42.8%	69 577	29.5%	59 092	25.1%	229 628	97.4%	56 248	100.0%	5.1%
Transfers and Subsidies - Capital	127 047	127 047	46 250	36.4%	58 105	45.7%	22 692	17.9%	127 047	100.0%	47 027	90.8%	(51.7%)
Interest	25 127	25 127	1 938	7.7%	3 147	12.5%	1 937	7.7%	7 021	27.9%	2 454	111.8%	(21.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(851 430)	(851 430)	(174 049)	20.4%	(160 452)	18.8%	(246 853)	29.0%	(581 353)	68.3%	(121 606)	50.9%	103.0%
Suppliers and employees	(840 430)	(840 430)	(174 049)	20.7%	(160 452)	19.1%	(246 853)	29.4%	(581 353)	69.2%	(121 606)	51.7%	103.0%
Finance charges	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	140 719	140 719	65 509	46.6%	69 634	49.5%	(69 361)	(49.3%)	65 782	46.7%	60 652	167.0%	(214.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 395)	(124 395)	(20 324)	16.3%	(39 497)	31.8%	(8 309)	6.7%	(68 130)	54.8%	(16 314)	62.9%	(49.1%)
Capital assets	(124 395)	(124 395)	(20 324)	16.3%	(39 497)	31.8%	(8 309)	6.7%	(68 130)	54.8%	(16 314)	62.9%	(49.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(124 395)	(124 395)	(20 324)	16.3%	(39 497)	31.8%	(8 309)	6.7%	(68 130)	54.8%	(16 314)	62.9%	(49.1%)
Cash Flow from Financing Activities													
Receipts	-	-	3 262	-	1 881	-	1 767	-	6 909	-	2 279	-	(22.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	3 262	-	1 881	-	1 767	-	6 909	-	2 279	-	(22.5%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	3 262	-	1 881	-	1 767	-	6 909	-	2 279	-	(22.5%)
Net Increase/(Decrease) in cash held	16 324	16 324	48 447	296.8%	32 018	196.1%	(75 903)	(465.0%)	4 561	27.9%	46 617	(802.4%)	(262.8%)
Cash/cash equivalents at the year begin:	33 007	33 007	4 263	12.9%	53 610	162.4%	101 308	306.9%	4 263	12.9%	86 527	116.6%	17.1%
Cash/cash equivalents at the year end:	49 331	49 331	53 610	108.7%	101 308	205.4%	25 404	51.5%	25 404	51.5%	133 144	1 361.0%	(80.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 190	2.7%	4 336	1.9%	3 387	1.5%	215 861	93.9%	229 773	20.7%	(1 445)	(.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 114	8.3%	6 649	3.9%	5 679	3.3%	144 089	84.5%	170 531	15.3%	(1 572)	(.9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 319	3.4%	4 526	1.8%	4 200	1.7%	231 008	93.1%	248 053	22.3%	(2 303)	(.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 954	2.2%	1 476	1.7%	1 434	1.6%	82 795	94.4%	87 661	7.9%	(614)	(.7%)	-	-
Receivables from Exchange Transactions - Waste Management	2 186	2.4%	1 530	1.7%	1 474	1.6%	87 086	94.4%	92 276	8.3%	(708)	(.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 186	1.9%	5 099	1.9%	5 079	1.9%	253 871	94.3%	269 235	24.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 297	9.2%	769	5.5%	220	1.6%	11 773	83.7%	14 059	1.3%	(630)	(4.5%)	-	-
Total By Income Source	39 245	3.5%	24 387	2.2%	21 473	1.9%	1 026 483	92.3%	1 111 588	100.0%	(7 272)	(.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 707	3.6%	4 969	2.7%	4 422	2.4%	171 349	91.4%	187 447	16.9%	(738)	(.4%)	-	-
Commercial	14 866	4.2%	6 041	1.7%	5 364	1.5%	328 183	92.6%	354 454	31.9%	(1 810)	(.5%)	-	-
Households	17 673	3.1%	13 376	2.3%	11 687	2.1%	526 951	92.5%	569 687	51.2%	(4 723)	(.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39 245	3.5%	24 387	2.2%	21 473	1.9%	1 026 483	92.3%	1 111 588	100.0%	(7 272)	(.7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	39 071	3.2%	30 059	2.4%	31 384	2.6%	1 128 152	91.8%	1 228 666	57.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 463	3.0%	3 600	.4%	-	-	889 707	96.6%	920 770	42.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	66 534	3.1%	33 659	1.6%	31 384	1.5%	2 017 859	93.9%	2 149 436	100.0%

Contact Details

Municipal Manager	Mr Roy Steven Makwakwa	013 235 7307
Chief Financial Officer	Mr Kgaugelo Patrick Mashego	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1 424 494	1 365 238	465 657	32.7%	397 178	27.9%	340 304	24.9%	1 203 139	88.1%	319 255	87.2%	6.6%
Exchange Revenue													
Service charges - Electricity	216 163	201 606	40 152	18.6%	48 834	22.6%	56 022	27.8%	145 008	71.9%	52 358	75.7%	7.0%
Service charges - Water	45 639	43 117	10 059	22.0%	8 892	19.5%	8 831	20.5%	27 782	64.4%	9 584	63.8%	(7.9%)
Service charges - Waste Water Management	7 641	7 641	1 629	21.3%	1 954	25.6%	1 953	25.5%	5 536	72.4%	1 705	70.6%	14.5%
Service charges - Waste Management	15 223	14 830	3 795	24.9%	3 518	23.1%	3 928	26.5%	11 241	75.8%	3 269	67.9%	20.2%
Sale of Goods and Rendering of Services	4 954	3 289	1 060	21.4%	639	12.9%	995	30.3%	2 694	81.9%	1 465	81.7%	(32.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 449	4 018	833	18.7%	880	19.8%	592	14.7%	2 305	57.4%	981	73.3%	(39.6%)
Interest earned from Current and Non Current Assets	16 414	15 660	2 502	15.2%	1 429	8.7%	2 189	14.0%	6 120	39.1%	592	8.9%	269.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	4	-	4	-	-	-	(100.0%)
Rental from Fixed Assets	6 613	5 694	2 357	35.6%	249	3.8%	836	14.7%	3 442	60.4%	379	66.7%	120.8%
Licences or permits	2 891	1 331	592	20.5%	205	7.1%	256	19.2%	1 054	79.2%	280	48.7%	(8.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	13 410	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 729	1 238	247	14.3%	244	14.1%	440	35.5%	931	75.2%	378	41.1%	16.5%
Non-Exchange Revenue													
Property rates	154 406	138 535	35 065	22.7%	34 313	22.2%	33 874	24.5%	103 252	74.5%	31 728	65.1%	6.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 529	3 540	126	2.8%	201	4.4%	271	7.7%	598	16.9%	303	22.1%	(10.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	929 316	901 172	364 702	39.2%	293 286	31.6%	227 546	25.3%	885 535	98.3%	213 741	98.4%	6.5%
Interest Receivables	14 528	8 532	2 132	14.7%	2 128	14.6%	2 158	25.3%	6 418	75.2%	2 147	47.4%	.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 625	405	-	406	-	406	25.0%	1 218	75.0%	345	-	17.6%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 344 289	1 318 502	322 195	24.0%	384 267	28.6%	422 636	32.1%	1 129 099	85.6%	381 792	85.1%	10.7%
Employee related costs	659 000	658 424	184 683	28.0%	211 774	32.1%	178 428	27.1%	574 885	87.3%	173 977	82.3%	2.6%
Remuneration of councillors	28 125	28 125	7 343	26.1%	7 343	26.1%	8 185	29.1%	22 871	81.3%	10 411	86.0%	(21.4%)
Bulk purchases - electricity	143 806	143 806	33 443	23.3%	37 233	25.9%	41 038	28.5%	111 714	77.7%	47 072	97.7%	(12.8%)
Inventory consumed	54 919	54 889	5 383	9.8%	13 954	25.4%	11 632	21.2%	30 969	56.4%	11 920	59.3%	(2.4%)
Debt impairment	7 499	7 499	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	103 248	103 315	29 698	28.8%	28 712	27.8%	27 024	26.2%	85 435	82.7%	24 190	81.4%	11.7%
Interest/Dividends and Rent on Land	102	102	3 017	2 969.8%	2 961	2 914.8%	8 476	8 342.9%	14 454	14 227.5%	2 781	4 192.2%	204.8%
Contracted services	126 416	123 028	18 773	14.9%	33 761	26.7%	40 499	32.9%	93 034	75.6%	46 936	92.9%	(13.7%)
Transfers and subsidies	29 510	25 310	-	-	4 859	16.5%	10 090	39.9%	14 949	59.1%	1 767	57.0%	471.1%
Irrecoverable debts written off	1 085	1 085	-	-	-	-	2 916	268.8%	2 916	268.8%	-	(4.6%)	(100.0%)
Operational Cost and Other Cost	190 579	172 919	39 856	20.9%	43 669	22.9%	94 346	54.6%	177 871	102.9%	62 738	97.9%	50.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	80 204	46 737	143 462		12 911		(82 332)		74 041		(62 537)		
Transfers and subsidies - capital (monetary allocations)	331 759	342 493	95 631	28.8%	97 931	29.5%	70 041	20.5%	263 803	77.0%	119 451	89.9%	(41.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	411 963	389 229	239 093		110 842		(12 291)		337 643		56 914		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	411 963	389 229	239 093		110 842		(12 291)		337 643		56 914		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	411 963	389 229	239 093		110 842		(12 291)		337 643		56 914		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	411 963	389 229	239 093		110 842		(12 291)		337 643		56 914		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		358 493	353 275	67 981	19.0%	100 581	28.1%	59 394	16.8%	227 955	64.5%	52 576	52.4%	13.0%
National Government		331 759	342 493	67 981	20.5%	95 398	28.8%	57 289	16.7%	220 668	64.4%	47 111	57.0%	21.6%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		331 759	342 493	67 981	20.5%	95 398	28.8%	57 289	16.7%	220 668	64.4%	47 111	57.0%	21.6%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		26 734	10 783	-	-	5 183	19.4%	2 105	19.5%	7 288	67.6%	5 465	30.1%	(61.5%)
Capital Expenditure Functional		358 493	353 275	67 981	19.0%	100 581	28.1%	59 394	16.8%	227 955	64.5%	52 576	52.4%	13.0%
Municipal governance and administration		2 000	150	-	-	-	-	87	58.3%	87	58.3%	68	8.5%	27.7%
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 000	150	-	-	-	-	87	58.3%	87	58.3%	68	9.4%	27.7%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		23 000	25 143	5 339	23.2%	4 930	21.4%	2 457	9.8%	12 726	50.6%	2 488	35.0%	(1.2%)
Community and Social Services		-	12 143	4 454	-	3 747	-	1 270	10.5%	9 471	78.0%	476	26.1%	166.6%
Sport And Recreation		23 000	13 000	885	3.8%	1 182	5.1%	1 187	9.1%	3 255	25.0%	-	168.0%	(100.0%)
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	2 011	67.0%	(100.0%)
Economic and Environmental Services		203 222	203 030	40 030	19.7%	67 867	33.4%	46 525	22.9%	154 423	76.1%	22 636	61.4%	105.5%
Planning and Development		-	-	-	-	-	-	-	-	-	-	(4)	-	(100.0%)
Road Transport		203 222	203 030	40 030	19.7%	67 867	33.4%	46 525	22.9%	154 423	76.1%	22 531	62.5%	106.5%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	108	27.0%	(100.0%)
Trading Services		130 270	124 952	22 611	17.4%	27 784	21.3%	10 324	8.3%	60 719	48.6%	27 384	49.9%	(62.3%)
Energy sources		-	1 000	-	-	-	-	-	-	-	-	2 236	77.3%	(100.0%)
Water Management		122 270	118 769	22 611	18.5%	22 601	18.5%	10 324	8.7%	55 537	46.8%	25 147	50.1%	(58.9%)
Waste Water Management		8 000	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	5 183	-	-	5 183	-	-	-	5 183	100.0%	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	37.5%	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities		1 812 248	1 690 587	579 613	32.0%	934 559	51.6%	506 032	29.9%	2 020 204	119.5%	430 566	139.3%	17.5%
Receipts														
Property rates		140 509	131 608	25 771	18.3%	26 995	19.2%	25 912	19.7%	78 678	59.8%	22 346	72.2%	16.0%

Service charges	251 466	253 834	46 671	18.6%	60 979	24.2%	60 799	24.0%	168 448	66.4%	56 621	63.8%	7.4%
Other revenue	132 168	39 326	39 558	29.9%	368 256	278.6%	106 660	271.2%	514 474	1 308.2%	77 937	(288.7%)	36.9%
Transfers and Subsidies - Operational	929 316	901 072	369 819	39.8%	283 282	30.5%	227 836	25.3%	880 937	97.8%	210 721	97.0%	8.1%
Transfers and Subsidies - Capital	331 759	342 493	94 094	28.4%	192 042	57.9%	81 569	23.8%	367 705	107.4%	61 395	106.7%	32.9%
Interest	27 030	22 254	3 700	13.7%	3 005	11.1%	3 256	14.6%	9 962	44.8%	1 546	19.1%	110.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 278 236)	(1 267 424)	(376 022)	29.4%	(393 335)	30.8%	(328 663)	25.9%	(1 098 021)	86.6%	(66 638)	24.8%	393.2%
Suppliers and employees	(1 278 134)	(1 250 726)	(376 022)	29.4%	(393 335)	30.8%	(328 663)	26.3%	(1 098 021)	87.8%	(66 638)	24.8%	393.2%
Finance charges	(102)	(16 698)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	534 013	423 163	203 590	38.1%	541 223	101.4%	177 369	41.9%	922 182	217.9%	363 928	694.2%	(51.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(412 266)	(407 049)	(67 981)	16.5%	(100 581)	24.4%	(59 394)	14.6%	(227 955)	56.0%	(52 576)	52.4%	13.0%
Capital assets	(412 266)	(407 049)	(67 981)	16.5%	(100 581)	24.4%	(59 394)	14.6%	(227 955)	56.0%	(52 576)	52.4%	13.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(412 266)	(407 049)	(67 981)	16.5%	(100 581)	24.4%	(59 394)	14.6%	(227 955)	56.0%	(52 576)	52.0%	13.0%
Cash Flow from Financing Activities													
Receipts	2 977	1 854	118	4.0%	74	2.5%	87	4.7%	279	15.1%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 124	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 854	1 854	118	6.4%	74	4.0%	87	4.7%	279	15.1%	-	-	(100.0%)
Payments	(735)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(735)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 242	1 854	118	5.3%	74	3.3%	87	4.7%	279	15.1%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	123 989	17 967	135 728	109.5%	440 716	355.4%	118 062	657.1%	694 506	3 865.4%	311 352	(955.9%)	(62.1%)
Cash/cash equivalents at the year begin:	(97 576)	4 292	112 583	(115.4%)	76 574	(78.5%)	517 291	12 052.8%	112 583	2 623.2%	996 280	101.6%	(48.1%)
Cash/cash equivalents at the year end:	26 412	22 259	76 574	289.9%	517 291	1 958.5%	635 353	2 854.3%	635 353	2 854.3%	1 307 632	(451.8%)	(51.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 210	20.9%	560	3.7%	460	3.0%	11 121	72.4%	15 351	8.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 455	61.1%	1 058	4.2%	742	2.9%	6 057	31.8%	25 312	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 890	10.7%	3 057	3.7%	2 355	2.8%	68 810	82.8%	83 112	46.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	604	24.4%	163	6.6%	96	3.9%	1 616	65.2%	2 476	1.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	823	20.3%	242	6.0%	152	3.8%	2 834	70.0%	4 051	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	988	2.4%	963	2.3%	919	2.2%	38 351	93.0%	41 221	23.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	528	6.6%	177	2.2%	104	1.3%	7 209	89.9%	8 018	4.5%	-	-	-	-
Total By Income Source	30 498	17.0%	6 220	3.5%	4 829	2.7%	137 998	76.9%	179 545	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 278	7.7%	2 079	4.9%	1 668	3.9%	35 584	83.5%	42 609	23.7%	-	-	-	-
Commercial	14 517	30.8%	1 416	3.0%	1 093	2.3%	30 099	63.9%	47 126	26.2%	-	-	-	-
Households	10 601	21.0%	1 965	3.9%	1 335	2.6%	36 501	72.4%	50 403	28.1%	-	-	-	-
Other	2 101	5.3%	760	1.9%	732	1.9%	35 814	90.9%	39 407	21.9%	-	-	-	-
Total By Customer Group	30 498	17.0%	6 220	3.5%	4 829	2.7%	137 998	76.9%	179 545	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	17 752	9.0%	15 728	8.0%	163 679	83.0%	197 159	68.1%
Bulk Water	-	-	-	-	-	-	1 734	100.0%	1 734	6%
PAYE deductions	10 374	100.0%	-	-	-	-	-	-	10 374	3.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	7 478	100.0%	-	-	-	-	-	-	7 478	2.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 787	22.1%	7 037	10.5%	4 209	6.3%	40 985	61.2%	67 017	23.1%
Auditor-General	-	-	-	-	-	-	2 868	100.0%	2 868	1.0%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 901	100.0%	-	-	-	-	-	-	2 901	1.0%
Total	35 541	12.3%	24 789	8.6%	19 937	6.9%	209 265	72.3%	289 532	100.0%

Contact Details

Municipal Manager	Mr Oscar Nkosi	013 790 0245
Chief Financial Officer	Mr Themba Mashabane	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1 923 323	1 999 584	588 133	30.6%	550 181	28.6%	449 704	22.5%	1 588 018	79.4%	409 858	50.8%	9.7%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	113 720	119 420	22 024	19.4%	22 472	19.8%	23 158	19.4%	67 654	56.7%	21 101	54.6%	9.7%
Service charges - Waste Water Management	5 111	5 111	1 031	20.2%	1 077	21.1%	1 160	22.7%	3 267	63.9%	1 064	62.4%	9.0%
Service charges - Waste Management	10 651	10 651	2 625	24.6%	2 675	25.1%	2 706	25.4%	8 005	75.2%	2 498	70.3%	8.3%
Sale of Goods and Rendering of Services	30 335	30 335	469	1.5%	388	1.3%	416	1.4%	1 272	4.2%	359	4.4%	15.9%
Agency services	7 000	14 812	4 141	59.2%	3 563	50.9%	3 834	25.9%	11 538	77.9%	11 194	517.9%	(65.8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 000	25 010	-	-	21 270	425.4%	22 083	88.3%	43 354	173.3%	6 758	389.9%	226.8%
Interest earned from Current and Non Current Assets	14 160	14 160	8 002	56.5%	5 783	40.8%	5 247	37.1%	19 032	134.4%	4 986	75.0%	5.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	1 082	136	12.5%	137	12.6%	380	35.1%	652	60.3%	342	87.5%	11.0%
Licences or permits	5 669	5 669	173	3.0%	223	3.9%	215	3.8%	611	10.8%	361	27.4%	(40.4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	1	-	44	-	-	-	46	-	-	-	-
Operational Revenue	132 630	132 630	809	.6%	265	2%	244	2%	1 318	1.0%	27	.1%	798.9%
Non-Exchange Revenue													
Property rates	250 631	264 677	66 176	26.4%	66 177	26.4%	66 178	25.0%	198 531	75.0%	66 169	79.5%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 999	4 999	94	1.9%	383	7.7%	-	-	477	9.5%	-	-	-
Licences or permits	250	250	38	15.2%	64	25.6%	50	19.9%	152	60.8%	34	52.7%	44.7%
Transfer and subsidies - Operational	1 162 085	1 162 085	482 415	41.5%	392 471	33.8%	290 037	25.0%	1 164 923	100.2%	284 662	58.4%	1.9%
Interest Receivables	180 000	208 693	-	-	33 189	18.4%	33 998	16.3%	67 187	32.2%	10 302	18.0%	230.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 875 423	1 959 885	233 784	12.5%	365 325	19.5%	383 620	19.6%	982 729	50.1%	283 419	47.2%	35.4%
Employee related costs	711 362	721 362	107 949	15.2%	188 901	26.6%	204 591	28.4%	501 441	69.5%	154 749	71.6%	32.2%
Remuneration of councillors	35 030	55 517	6 776	19.3%	10 150	29.0%	11 022	19.9%	27 948	50.3%	8 677	80.9%	27.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28 423	34 384	1 295	4.6%	1 972	6.9%	3 226	9.4%	6 493	18.9%	2 364	28.2%	36.5%
Debt impairment	257 304	247 315	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	264 524	261 331	17 506	6.6%	23 070	8.7%	38 603	14.8%	79 179	30.3%	19 345	20.6%	99.5%
Interest/Dividends and Rent on Land	7 230	7 230	13	.2%	173	2.4%	44	.6%	230	3.2%	528	13.7%	(91.7%)
Contracted services	363 303	380 573	56 469	15.5%	87 710	24.1%	87 384	23.0%	231 563	60.8%	63 135	70.2%	38.4%
Transfers and subsidies	4 700	5 400	1 765	37.5%	771	16.4%	1 853	34.3%	4 389	81.3%	662	16.8%	180.0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	203 547	246 772	42 087	20.7%	52 585	25.8%	36 819	14.9%	131 491	53.3%	33 902	66.7%	8.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(76)	-	(7)	-	78	-	(5)	-	58	-	33.9%
Surplus/(Deficit)	47 900	39 699	354 349		184 856		66 084		605 289		126 439		
Transfers and subsidies - capital (monetary allocations)	532 283	532 283	2	-	109 059	20.5%	54 829	10.3%	163 890	30.8%	0	18.2%	28 706 113.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	580 183	571 982	354 351		293 915		120 913		769 179		126 439		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	580 183	571 982	354 351		293 915		120 913		769 179		126 439		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	580 183	571 982	354 351		293 915		120 913		769 179		126 439		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	580 183	571 982	354 351		293 915		120 913		769 179		126 439		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	580 183	571 982	45 579	7.9%	47 132	8.1%	79 708	13.9%	172 418	30.1%	19 783	17.5%	302.9%
National Government	523 683	523 182	21 753	4.2%	39 404	7.5%	70 413	13.5%	131 570	25.1%	10 687	16.4%	558.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	523 683	523 182	21 753	4.2%	39 404	7.5%	70 413	13.5%	131 570	25.1%	10 687	16.4%	558.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 500	48 800	23 826	42.2%	7 727	13.7%	9 295	19.0%	40 848	83.7%	9 096	27.9%	2.2%
Capital Expenditure Functional	580 183	571 982	45 579	7.9%	47 132	8.1%	79 708	13.9%	172 418	30.1%	19 783	17.5%	302.9%
Municipal governance and administration	1 000	3 550	2 803	280.3%	79	7.9%	613	17.3%	3 496	98.5%	400	10.1%	53.2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Finance and administration	1 000	3 550	2 803	280.3%	79	7.9%	613	17.3%	3 496	98.5%	296	8.7%	107.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	67 500	29 950	-	-	1 155	1.7%	-	-	1 155	3.9%	2 555	24.1%	(100.0%)
Community and Social Services	16 000	18 200	-	-	1 155	7.2%	-	-	1 155	6.3%	2 555	36.6%	(100.0%)
Sport And Recreation	20 000	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 500	1 000	-	-	-	-	-	-	-	-	-	-	-
Housing	28 000	10 750	-	-	-	-	-	-	-	-	-	-	18.6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	192 952	193 240	12 910	6.7%	22 416	11.6%	30 778	15.9%	66 104	34.2%	4 266	14.3%	621.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	192 952	193 240	12 910	6.7%	22 416	11.6%	30 778	15.9%	66 104	34.2%	4 266	14.4%	621.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	318 731	345 242	29 866	9.4%	23 481	7.4%	48 317	14.0%	101 664	29.4%	12 561	19.5%	284.7%
Energy sources	35 000	48 000	-	-	13 097	37.4%	15 456	32.2%	28 552	59.5%	-	-	(100.0%)
Water Management	198 731	221 242	9 554	4.8%	9 243	4.7%	23 375	10.6%	42 172	19.1%	7 241	23.8%	222.8%
Waste Water Management	56 000	50 000	20 312	36.3%	1 141	2.0%	1 746	3.5%	23 199	46.4%	4 526	9.1%	(61.4%)
Waste Management	29 000	26 000	-	-	-	-	7 740	29.8%	7 740	29.8%	794	10.3%	874.9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities		2 041 090	2 053 224	258 874	12.7%	293 885	14.4%	368 603	18.0%	921 362	44.9%	84 695	47.7%	335.2%
Receipts														
Property rates		77 660	81 873	16 178	20.8%	40 032	51.5%	31 132	38.0%	87 342	106.7%	18 758	117.3%	66.0%

Service charges	46 072	46 180	3 049	6.6%	6 880	14.9%	6 418	13.9%	16 347	35.4%	1 305	17.0%	391.6%
Other revenue	208 830	214 343	16 832	8.1%	21 465	10.3%	22 785	10.6%	61 083	28.5%	16 847	12.4%	35.2%
Transfers and Subsidies - Operational	1 162 085	1 164 385	5 565	.5%	17 653	1.5%	34 794	3.0%	58 012	5.0%	12 569	34.7%	176.8%
Transfers and Subsidies - Capital	532 283	532 283	217 250	40.8%	150 250	28.2%	216 410	40.7%	583 910	109.7%	35 216	93.4%	514.5%
Interest	14 160	14 160	-	-	57 604	406.8%	57 064	403.0%	114 668	809.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 422 607)	(1 607 383)	(308 125)	21.7%	(215 935)	15.2%	(145 731)	9.1%	(669 791)	41.7%	(169 309)	55.7%	(13.9%)
Suppliers and employees	(1 410 717)	(1 595 022)	(308 125)	21.8%	(215 935)	15.3%	(145 731)	9.1%	(669 791)	42.0%	(169 309)	56.1%	(13.9%)
Finance charges	(7 230)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 660)	(5 130)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	618 483	445 841	(49 251)	(8.0%)	77 950	12.6%	222 872	50.0%	251 570	56.4%	(84 614)	35.2%	(363.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(667 223)	(613 206)	(45 579)	6.8%	(47 088)	7.1%	(48 679)	7.9%	(141 346)	23.1%	(459 846)	86.6%	(89.4%)
Capital assets	(667 223)	(613 206)	(45 579)	6.8%	(47 088)	7.1%	(48 679)	7.9%	(141 346)	23.1%	(459 846)	86.6%	(89.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(667 223)	(613 206)	(45 579)	6.8%	(47 088)	7.1%	(48 679)	7.9%	(141 346)	23.1%	(459 846)	86.6%	(89.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(48 740)	(167 365)	(94 830)	194.6%	30 862	(63.3%)	174 193	(104.1%)	110 224	(65.9%)	(544 460)	(193.7%)	(132.0%)
Cash/cash equivalents at the year begin:	205 018	234 997	232 964	113.6%	137 764	67.2%	166 368	70.8%	232 964	99.1%	407 496	2.1%	(59.2%)
Cash/cash equivalents at the year end:	156 277	67 633	137 938	88.3%	166 460	106.5%	340 783	503.9%	340 783	503.9%	(137 192)	(45.1%)	(348.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 260	1.2%	21 336	2.9%	12 311	1.6%	704 509	94.3%	747 415	20.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 054	1.5%	35 472	2.4%	17 618	1.2%	1 374 612	94.9%	1 448 956	40.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	450	1.0%	1 043	2.2%	587	1.2%	45 177	95.6%	47 257	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	953	1.1%	1 928	2.3%	946	1.1%	80 457	95.5%	84 283	2.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rental Debtors	(104)	(4.5%)	131	5.7%	135	5.8%	2 152	93.0%	2 314	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	5 505	4%	37 083	2.9%	18 219	1.4%	1 202 303	95.2%	1 263 111	34.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	1	-	-	-	24 091	100.0%	24 092	7%	-	-	-	-
Total By Income Source	37 118	1.0%	96 993	2.7%	50 016	1.4%	3 433 300	94.9%	3 617 428	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 583	6%	22 365	2.1%	11 166	1.1%	1 014 289	96.2%	1 054 403	29.1%	-	-	-	-
Commercial	2 944	1.1%	6 265	2.3%	3 205	1.2%	264 299	95.5%	276 714	7.6%	-	-	-	-
Households	10 148	9%	26 535	2.3%	15 025	1.3%	1 124 687	95.6%	1 176 494	32.5%	-	-	-	-
Other	17 444	1.6%	41 728	3.8%	20 620	1.9%	1 030 025	92.8%	1 109 818	30.7%	-	-	-	-
Total By Customer Group	37 118	1.0%	96 993	2.7%	50 016	1.4%	3 433 300	94.9%	3 617 428	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100.0%	3 580	1.2%
PAYE deductions	(11 739)	99.8%	(5)	-	(68)	6%	47	(.4%)	(11 765)	(4.1%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	(17 754)	95.9%	7	-	(17 315)	93.5%	16 548	(89.4%)	(18 514)	(6.4%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 965	9.5%	2 935	2.5%	579	.5%	101 298	87.5%	115 778	40.1%
Auditor-General	(452)	2 979.2%	436	(2 879.2%)	-	-	-	-	(15)	-
Other	43 228	21.6%	4 367	2.2%	4 660	2.3%	147 698	73.9%	199 954	69.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	24 248	8.4%	7 741	2.7%	(12 143)	(4.2%)	269 172	93.1%	289 018	100.0%

Contact Details

Municipal Manager	Mr Jasper Ngobeni	013 799 1889
Chief Financial Officer	Mrs Thembsile Mathabatha	013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	4 778 061	5 411 228	1 450 574	30.4%	1 496 715	31.3%	1 141 013	21.1%	4 088 302	75.6%	1 054 738	68.0%	8.2%
Exchange Revenue													
Service charges - Electricity	1 886 167	1 996 167	486 632	25.8%	437 036	23.2%	432 608	21.7%	1 356 277	67.9%	400 675	69.3%	8.0%
Service charges - Water	127 078	127 078	31 064	24.4%	29 856	23.5%	30 066	23.7%	90 986	71.6%	28 824	56.2%	4.3%
Service charges - Waste Water Management	27 165	30 165	7 920	29.2%	7 899	29.1%	6 874	22.8%	22 694	75.2%	6 578	54.3%	4.5%
Service charges - Waste Management	175 911	180 911	45 800	26.0%	45 294	25.7%	46 232	25.6%	137 326	75.9%	41 410	65.1%	11.6%
Sale of Goods and Rendering of Services	16 424	26 424	10 934	66.6%	5 093	31.0%	3 656	13.8%	19 683	74.5%	2 581	44.6%	41.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 955	60 955	13 195	22.8%	17 096	29.5%	14 009	23.0%	44 300	72.7%	15 843	95.9%	(11.6%)
Interest earned from Current and Non Current Assets	11 447	16 447	5 771	50.4%	3 541	30.9%	3 609	21.9%	12 922	78.6%	2 723	87.2%	32.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 415	31 415	57 084	889.9%	(50 933)	(794.0%)	2 969	9.5%	9 120	29.0%	1 404	16.0%	111.4%
Licences or permits	174	274	102	58.6%	45	25.7%	52	19.0%	199	72.6%	169	46.1%	(69.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	13 533	2 791	1 209	8.9%	364	2.7%	2 600	93.2%	4 174	149.6%	204	20.0%	1 175.1%
Operational Revenue	75 581	166 324	8 575	11.3%	7 507	9.9%	10 211	6.1%	26 293	15.8%	11 529	22.6%	(11.4%)
Non-Exchange Revenue													
Property rates	1 122 539	1 182 539	272 606	24.3%	252 822	22.5%	275 992	23.3%	801 420	67.8%	247 990	66.4%	11.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 367	14 367	891	20.4%	6 830	156.4%	(763)	(5.3%)	6 958	48.4%	984	30.8%	(177.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 212 731	1 212 731	497 731	41.0%	402 794	33.2%	299 545	24.7%	1 200 070	99.0%	282 095	99.6%	6.2%
Interest Receivables	40 574	43 574	11 058	27.3%	12 403	30.6%	13 353	30.6%	36 814	84.5%	11 730	87.9%	13.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	319 067	-	-	319 067	-	-	-	319 067	100.0%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 556 981	4 916 981	1 117 659	24.5%	1 179 583	25.9%	1 191 669	24.2%	3 488 911	71.0%	1 092 404	74.8%	9.1%
Employee related costs	1 291 089	1 041 089	350 417	27.1%	349 500	27.1%	367 079	35.3%	1 066 996	102.5%	332 539	80.9%	10.4%
Remuneration of councillors	64 660	64 660	16 474	25.5%	16 248	25.1%	18 378	28.4%	51 101	79.0%	16 315	80.1%	12.6%
Bulk purchases - electricity	1 380 692	1 030 692	493 798	35.8%	373 349	27.0%	380 049	36.9%	1 247 196	121.0%	328 533	108.6%	15.7%
Inventory consumed	124 771	77 770	15 118	12.1%	36 249	29.1%	23 606	30.4%	74 973	96.4%	30 904	23.1%	(23.6%)
Debt impairment	309 758	909 758	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	757 582	1 065 582	103 084	13.6%	103 084	13.6%	103 084	9.7%	309 252	29.0%	138 490	46.6%	(25.6%)
Interest/Dividends and Rent on Land	81 008	18 087	8 860	10.9%	8 059	9.9%	7 649	42.3%	24 568	135.8%	42 082	220.1%	(81.8%)
Contracted services	426 176	581 741	70 211	16.5%	220 719	51.8%	197 974	34.0%	488 905	84.0%	115 128	79.8%	72.0%
Transfers and subsidies	24 374	29 911	8 281	34.0%	13 190	54.1%	8 411	28.1%	29 882	99.9%	24 092	97.7%	(65.1%)
Irrecoverable debts written off	-	-	4 589	-	11 223	-	7	-	15 819	-	5 859	-	(99.9%)
Operational Cost and Other Cost	96 869	97 690	46 827	48.3%	47 960	49.5%	85 432	87.5%	180 219	184.5%	58 461	150.1%	46.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	221 080	494 247	332 914		317 132		(50 656)		599 390		(37 665)		
Transfers and subsidies - capital (monetary allocations)	466 984	476 366	135 545	29.0%	227 093	48.6%	86 858	18.2%	449 496	94.4%	150 907	86.2%	(42.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	688 064	970 613	468 459		544 225		36 203		1 048 887		113 242		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	688 064	970 613	468 459		544 225		36 203		1 048 887		113 242		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	688 064	970 613	468 459		544 225		36 203		1 048 887		113 242		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	688 064	970 613	468 459		544 225		36 203		1 048 887		113 242		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		720 934	799 816	149 171	20.7%	228 998	31.8%	181 536	22.7%	559 704	70.0%	154 523	63.0%	17.5%
National Government		466 984	476 366	117 865	25.2%	197 472	42.3%	119 729	25.1%	435 067	91.3%	127 953	75.0%	(6.4%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	1 933	-	-	229	-	-	-	229	11.8%	-	-	33.4%
Transfers recognised - capital		466 984	478 299	117 865	25.2%	197 701	42.3%	119 729	25.0%	435 295	91.0%	127 953	74.7%	(6.4%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		253 950	321 517	31 306	12.3%	31 297	12.3%	61 806	19.2%	124 409	38.7%	26 570	33.4%	132.6%
Capital Expenditure Functional		720 934	799 816	149 171	20.7%	228 998	31.8%	181 536	22.7%	559 704	70.0%	154 523	63.0%	17.5%
Municipal governance and administration		17 750	35 017	9 504	53.5%	1 110	6.3%	1 722	4.9%	12 336	35.2%	10 666	32.8%	(83.9%)
Executive and Council		1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		16 750	34 017	9 504	56.7%	1 110	6.6%	1 722	5.1%	12 336	36.3%	10 666	33.7%	(83.9%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		30 800	29 038	2 497	8.1%	6 959	22.6%	1 582	5.4%	11 037	38.0%	3 444	13.5%	(54.1%)
Community and Social Services		13 900	12 551	1 401	10.1%	3 436	24.7%	434	3.5%	5 272	42.0%	651	3.5%	(33.3%)
Sport And Recreation		15 300	14 087	1 096	7.2%	3 499	22.9%	1 148	8.1%	5 742	40.8%	2 793	46.6%	(58.9%)
Public Safety		1 600	2 400	-	-	23	1.4%	-	-	23	1.0%	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		326 684	398 461	90 602	27.7%	141 430	43.3%	92 437	23.2%	324 468	81.4%	84 125	67.9%	9.9%
Planning and Development		-	6 000	-	-	-	-	-	-	-	-	-	-	-
Road Transport		326 684	392 461	90 602	27.7%	141 430	43.3%	92 437	23.6%	324 468	82.7%	84 125	67.9%	9.9%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		337 500	331 099	46 568	13.8%	79 500	23.6%	85 795	25.9%	211 863	64.0%	56 288	63.6%	52.4%
Energy sources		60 000	71 719	675	1.1%	16 961	28.3%	20 433	28.5%	38 070	53.1%	16 716	66.5%	22.2%
Water Management		194 000	150 452	12 267	6.3%	49 171	25.3%	34 593	23.0%	96 031	63.8%	11 687	61.0%	196.0%
Waste Water Management		58 000	72 565	19 126	33.0%	11 687	20.2%	14 258	19.6%	45 071	62.1%	16 053	59.3%	(11.2%)
Waste Management		25 500	36 363	14 500	56.9%	1 681	6.6%	16 511	45.4%	32 691	89.9%	11 832	80.7%	39.6%
Other		8 200	6 200	-	-	-	-	-	-	-	-	-	-	-

Service charges	2 069 591	2 240 948	526 417	25.4%	509 672	24.6%	547 233	24.4%	1 583 322	70.7%	543 853	68.9%	.6%
Other revenue	526 549	589 420	1 303 264	247.5%	1 008 461	191.5%	840 980	142.7%	3 152 704	534.9%	578 090	215.1%	45.5%
Transfers and Subsidies - Operational	1 212 731	1 212 731	498 148	41.1%	397 427	32.8%	322 156	26.6%	1 217 731	100.4%	283 517	99.7%	13.6%
Transfers and Subsidies - Capital	466 984	476 366	291 644	62.5%	99 504	21.3%	121 064	25.4%	512 212	107.5%	81 928	86.6%	47.8%
Interest	11 447	16 447	5 596	48.9%	3 520	30.7%	3 605	21.9%	12 721	77.3%	2 729	5.4%	32.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 469 393)	(4 718 590)	(1 669 416)	37.4%	(1 521 696)	34.0%	(1 535 536)	32.5%	(4 726 649)	100.2%	(1 712 889)	208.7%	(10.4%)
Suppliers and employees	(4 395 112)	(4 670 592)	(1 669 416)	38.0%	(1 521 696)	34.6%	(1 535 536)	32.9%	(4 726 649)	101.2%	(1 712 889)	211.7%	(10.4%)
Finance charges	(49 907)	(18 087)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(24 374)	(29 911)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	876 341	952 560	1 190 256	135.8%	696 513	79.5%	505 175	53.0%	2 391 943	251.1%	442 114	83.5%	14.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(720 934)	(799 816)	(149 171)	20.7%	(228 998)	31.8%	(181 536)	22.7%	(559 704)	70.0%	(154 523)	63.0%	17.5%
Capital assets	(720 934)	(799 816)	(149 171)	20.7%	(228 998)	31.8%	(181 536)	22.7%	(559 704)	70.0%	(154 523)	63.0%	17.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(720 934)	(799 816)	(149 171)	20.7%	(228 998)	31.8%	(181 536)	22.7%	(559 704)	70.0%	(154 523)	63.1%	17.5%
Cash Flow from Financing Activities													
Receipts	-	-	1 894	-	645	-	380	-	2 920	-	(48)	-	(885.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 894	-	645	-	380	-	2 920	-	(48)	-	(885.8%)
Payments	(16 653)	(16 653)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 653)	(16 653)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(16 653)	(16 653)	1 894	(11.4%)	645	(3.9%)	380	(2.3%)	2 920	(17.5%)	(48)	.4%	(885.8%)
Net Increase/(Decrease) in cash held	138 754	136 091	1 042 979	751.7%	468 160	337.4%	324 019	238.1%	1 835 158	1 348.5%	287 543	97.4%	12.7%
Cash/cash equivalents at the year begin:	140 091	142 754	142 711	101.9%	1 185 733	846.4%	1 653 893	1 158.6%	142 711	100.0%	1 077 836	(46.9%)	53.4%
Cash/cash equivalents at the year end:	278 845	278 845	1 185 733	425.2%	1 653 893	593.1%	1 977 913	709.3%	1 977 913	709.3%	1 365 379	97.7%	44.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 891	5.6%	7	-	8 061	4.6%	157 539	89.8%	175 499	10.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	93 977	27.1%	417	.1%	21 401	6.2%	230 684	66.6%	346 479	20.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	58 905	9.8%	272	-	26 635	4.4%	517 432	85.8%	603 245	36.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 366	6.7%	0	-	1 574	4.4%	31 825	88.9%	35 786	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 967	6.4%	80	-	7 534	3.7%	181 947	89.9%	202 428	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	159	3.7%	-	-	101	2.4%	3 999	93.9%	4 259	3%	-	-	-	-
Interest on Arrear Debtor Accounts	10 288	4.2%	3	-	10 987	4.5%	223 979	91.3%	245 257	14.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 938	4.9%	1 923	3.2%	2 438	4.1%	52 813	87.9%	60 111	3.6%	-	-	-	-
Total By Income Source	191 411	11.4%	2 702	.2%	78 732	4.7%	1 400 219	83.7%	1 673 063	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	31 024	9.7%	65	-	20 739	6.5%	266 779	83.7%	318 608	19.0%	-	-	-	-
Commercial	77 277	18.6%	98	-	20 474	4.9%	318 538	76.5%	416 386	24.9%	-	-	-	-
Households	79 112	9.0%	2 536	.3%	33 985	3.9%	758 751	86.8%	874 365	52.3%	-	-	-	-
Other	3 998	6.3%	2	-	3 534	5.5%	56 151	88.2%	63 685	3.8%	-	-	-	-
Total By Customer Group	191 411	11.4%	2 702	.2%	78 732	4.7%	1 400 219	83.7%	1 673 063	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	151 584	7.1%	75 638	3.5%	107 892	5.0%	1 807 638	84.4%	2 142 752	68.9%
Bulk Water	-	-	-	-	-	-	210 875	100.0%	210 875	6.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 716	1.7%	14 079	1.9%	14 790	2.0%	708 798	94.5%	750 382	24.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 545	41.8%	276	7.5%	219	5.9%	1 654	44.8%	3 695	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	165 845	5.3%	89 993	2.9%	122 901	4.0%	2 728 966	87.8%	3 107 704	100.0%

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Chief Financial Officer	Mr Sabelo Abednigo Dube	013 759 9024

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	6 040	10 305	19 476	322.5%	14 948	247.5%	23 756	230.5%	58 179	564.6%	94 337	879.7%	(74.8%)
Transfers and Subsidies - Operational	315 595	315 595	132 568	42.0%	104 057	33.0%	78 970	25.0%	315 595	100.0%	253 915	156.3%	(68.9%)
Transfers and Subsidies - Capital	184 603	184 603	45 933	24.9%	38 780	21.0%	46 941	25.4%	131 654	71.3%	6 327	59.5%	641.9%
Interest	7 689	6 199	47	.6%	468	6.1%	1 310	21.1%	1 825	29.4%	86	48.8%	1 425.3%
Dividends	223	223	-	-	-	-	-	-	-	(486)	-	-	(100.0%)
Payments	(291 380)	(297 928)	(183 569)	63.0%	(134 706)	46.2%	(138 909)	46.6%	(457 184)	153.5%	(151 571)	130.0%	(8.4%)
Suppliers and employees	(283 508)	(290 040)	(183 569)	64.7%	(134 706)	47.5%	(138 909)	47.9%	(457 184)	157.6%	(151 571)	134.1%	(8.4%)
Finance charges	(7 873)	(7 888)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	222 769	218 997	14 454	6.5%	23 547	10.6%	12 069	5.5%	50 069	22.9%	202 608	436.6%	(94.0%)
Cash Flow from Investing Activities													
Receipts	-	-	61	-	690	-	2 295	-	3 046	-	2 982	-	(23.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	61	-	690	-	2 295	-	3 046	-	2 982	-	(23.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(205 633)	(199 314)	(45 719)	22.2%	(43 156)	21.0%	(56 298)	28.2%	(145 172)	72.8%	(13 731)	42.7%	310.0%
Capital assets	(205 633)	(199 314)	(45 719)	22.2%	(43 156)	21.0%	(56 298)	28.2%	(145 172)	72.8%	(13 731)	42.7%	310.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(205 633)	(199 314)	(45 658)	22.2%	(42 466)	20.7%	(54 003)	27.1%	(142 126)	71.3%	(10 749)	40.3%	402.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 492)	(13 065)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(13 492)	(13 065)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13 492)	(13 065)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 644	6 618	(31 204)	(856.3%)	(18 919)	(519.2%)	(41 934)	(633.7%)	(92 057)	(1 391.1%)	191 859	7 653.0%	(121.9%)
Cash/cash equivalents at the year begin:	10 748	6 015	6 015	56.0%	(25 189)	(234.4%)	(44 108)	(733.3%)	6 015	100.0%	282 650	-	(115.6%)
Cash/cash equivalents at the year end:	14 392	12 633	(25 189)	(175.0%)	(44 108)	(306.5%)	(86 042)	(681.1%)	(86 042)	(681.1%)	474 510	2 835.2%	(118.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Sybil Senele Madiopha	013 759 8531
Chief Financial Officer	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	347 475	332 507	100 009	28.8%	99 299	28.6%	81 427	24.5%	280 735	84.4%	75 481	78.8%	7.9%	
Exchange Revenue														
Service charges - Electricity	12 549	17 353	2 200	17.5%	3 849	30.7%	2 318	13.4%	8 366	48.2%	2 106	57.2%	10.1%	
Service charges - Water	22 026	21 840	1 682	7.6%	5 421	24.6%	2 509	11.5%	9 612	44.0%	4 997	61.9%	(49.8%)	
Service charges - Waste Water Management	3 518	1 369	370	10.5%	370	10.5%	369	26.9%	1 109	81.0%	354	46.8%	4.2%	
Service charges - Waste Management	5 688	1 703	610	10.7%	577	10.1%	593	34.8%	1 780	104.6%	834	53.2%	(28.9%)	
Sale of Goods and Rendering of Services	176	256	51	29.3%	76	43.2%	13	4.9%	140	54.8%	25	49.6%	(49.5%)	
Agency services	30	30	-	-	-	-	-	-	-	-	-	-	-	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	19 796	19 796	3 790	19.1%	3 869	19.5%	3 949	19.9%	11 608	58.6%	3 949	44.2%	-	
Interest earned from Current and Non Current Assets	8 176	8 176	567	6.9%	176	2.2%	501	6.1%	1 244	15.2%	865	46.7%	(42.1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	162	162	22	13.3%	40	24.4%	32	19.8%	93	57.6%	18	62.7%	78.7%	
Licences or permits	151	151	15	10.0%	36	23.7%	8	5.5%	59	39.2%	-	27.5%	(100.0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	293	293	18	6.0%	73	25.0%	19	6.5%	110	37.5%	125	73.7%	(84.6%)	
Non-Exchange Revenue														
Property rates	51 118	33 692	-	-	9 992	19.5%	9 993	29.7%	19 985	59.3%	13 241	55.2%	(24.5%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	10	10	-	-	-	-	3	27.6%	3	27.6%	-	-	(100.0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	206 022	209 916	83 133	40.4%	67 315	32.7%	53 495	25.5%	203 943	97.2%	48 412	96.9%	10.5%	
Interest Receivables	14 477	14 477	7 551	52.2%	7 506	51.8%	7 625	52.7%	22 682	156.7%	556	55.2%	1 272.4%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	3 307	3 307	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	(22)	(22)	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	423 300	422 975	60 975	14.4%	79 030	18.7%	65 428	15.5%	205 434	48.6%	59 745	39.7%	9.5%	
Employee related costs	130 925	128 029	30 217	23.1%	36 393	27.8%	31 241	24.4%	97 852	76.4%	29 068	74.7%	7.5%	
Remuneration of councillors	14 010	14 222	3 408	24.3%	3 720	26.6%	4 371	30.7%	11 499	80.9%	3 476	77.4%	25.8%	
Bulk purchases - electricity	16 498	16 498	2 022	12.3%	4 658	28.2%	5 131	31.1%	11 811	71.6%	3 587	75.8%	43.0%	
Inventory consumed	25 711	25 551	1 428	5.6%	4 533	17.6%	5 505	21.5%	11 466	44.9%	937	20.9%	487.8%	
Debt impairment	20 771	12 970	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	107 961	107 961	-	-	-	-	-	-	-	-	-	-	-	
Interest,Dividends and Rent on Land	37	81	0	.9%	16	43.7%	92	112.8%	108	133.2%	-	4.1%	(100.0%)	
Contracted services	41 573	44 371	12 929	31.1%	11 737	28.2%	10 222	23.0%	34 889	78.6%	13 148	78.1%	(22.3%)	
Transfers and subsidies	600	400	-	-	136	22.6%	-	-	136	33.9%	-	-	-	
Irrecoverable debts written off	17 828	17 828	-	-	-	-	-	-	-	-	-	-	-	
Operational Cost and Other Cost	41 685	49 362	10 971	26.3%	17 837	42.8%	8 866	18.0%	37 674	76.3%	9 529	63.7%	(7.0%)	
Disposal of Fixed and Intangible Assets	5 724	5 724	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	(22)	(22)	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(75 824)	(90 469)	39 034		20 268		15 999		75 301		15 736			
Transfers and subsidies - capital (monetary allocations)	118 518	118 624	37 015	31.2%	28 644	24.2%	10 279	8.7%	75 939	64.0%	579	9.6%	1 674.6%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	42 694	28 155	76 049		48 913		26 278		151 240		16 316			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	42 694	28 155	76 049		48 913		26 278		151 240		16 316			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	42 694	28 155	76 049		48 913		26 278		151 240		16 316			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	42 694	28 155	76 049		48 913		26 278		151 240		16 316			

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	160 221	158 931	23 595	14.7%	33 829	21.1%	8 288	5.2%	65 713	41.3%	22 146	57.9%	(62.6%)
National Government	148 341	148 447	22 014	14.8%	32 591	22.0%	8 138	5.5%	62 743	42.3%	21 447	66.4%	(62.1%)
Provincial Government	-	2 500	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	148 341	150 947	22 014	14.8%	32 591	22.0%	8 138	5.4%	62 743	41.6%	21 447	66.4%	(62.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 880	7 984	1 581	13.3%	1 238	10.4%	151	1.9%	2 970	37.2%	699	10.8%	(78.4%)
Capital Expenditure Functional	160 221	158 931	23 595	14.7%	33 829	21.1%	8 288	5.2%	65 713	41.3%	22 146	57.9%	(62.6%)
Municipal governance and administration	5 950	4 200	85	1.4%	1 072	18.0%	-	-	1 157	27.5%	186	18.1%	(100.0%)
Executive and Council	100	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 350	4 200	85	1.6%	1 072	20.0%	-	-	1 157	27.5%	186	18.6%	(100.0%)
Internal audit	500	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 782	12 815	653	5.5%	-	-	291	2.3%	944	7.4%	1 343	31.4%	(78.4%)
Community and Social Services	150	804	653	435.5%	-	-	-	-	653	81.2%	512	13.8%	(100.0%)
Sport And Recreation	11 632	12 011	-	-	-	-	291	2.4%	291	2.4%	831	40.2%	(65.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 402	14 179	4 437	35.8%	7 232	58.3%	-	-	11 669	82.3%	6 388	78.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 102	13 879	4 437	36.7%	7 232	59.8%	-	-	11 669	84.1%	6 388	79.2%	(100.0%)
Environmental Protection	300	300	-	-	-	-	-	-	-	-	-	-	-
Trading Services	130 087	127 737	18 420	14.2%	25 525	19.6%	7 998	6.3%	51 943	40.7%	14 228	58.8%	(43.8%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	104 378	103 133	12 236	11.7%	22 162	21.2%	7 998	7.8%	42 395	41.1%	11 211	55.9%	(28.7%)
Waste Water Management	25 708	24 603	6 184	24.1%	3 363	13.1%	-	-	9 547	38.8%	3 017	86.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	439 905	442 051	135 014	30.7%	127 420	29.0%	99 103	22.4%	361 537	81.8%	110 220	112.0%	(10.1%)
Property rates	41 305	33 692	6 514	15.8%	8 611	20.8%	2 511	7.5%	17 636	52.3%	9 268	33.9%	(72.9%)

Service charges	43 613	42 265	8 042	18.4%	7 966	18.3%	10 744	25.4%	26 752	63.3%	6 761	29.3%	58.9%
Other revenue	(12 002)	(7 088)	10 290	(85.7%)	7 503	(62.5%)	6 440	(90.8%)	24 232	(341.9%)	1 029	119.2%	525.9%
Transfers and Subsidies - Operational	206 022	209 916	89 283	43.3%	88 164	42.8%	66 108	31.5%	243 556	116.0%	83 786	253.4%	(21.1%)
Transfers and Subsidies - Capital	118 518	118 624	20 317	17.1%	15 000	12.7%	12 800	10.8%	48 117	40.6%	8 750	(34.4%)	46.3%
Interest	42 449	44 643	567	1.3%	176	.4%	501	1.1%	1 244	2.8%	626	3.7%	(20.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(281 998)	(287 678)	(114 656)	40.7%	(122 342)	43.4%	(110 212)	38.3%	(347 209)	120.7%	(134 302)	143.4%	(17.9%)
Suppliers and employees	(281 960)	(287 596)	(114 656)	40.7%	(122 342)	43.4%	(110 212)	38.3%	(347 209)	120.7%	(134 302)	143.4%	(17.9%)
Finance charges	(37)	(81)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Operating Activities	157 907	154 373	20 358	12.9%	5 078	3.2%	(11 109)	(7.2%)	14 327	9.3%	(24 082)	23.4%	(53.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(144 995)	(130 516)	(49 067)	33.8%	(37 469)	25.8%	(13 264)	10.2%	(99 800)	76.5%	(635)	.8%	1 988.3%
Capital assets	(144 995)	(130 516)	(49 067)	33.8%	(37 469)	25.8%	(13 264)	10.2%	(99 800)	76.5%	(635)	.8%	1 988.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Investing Activities	(144 995)	(130 516)	(49 067)	33.8%	(37 469)	25.8%	(13 264)	10.2%	(99 800)	76.5%	(635)	.8%	1 988.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	12 912	23 857	(28 709)	(222.3%)	(32 391)	(250.9%)	(24 373)	(102.2%)	(85 473)	(358.3%)	(24 718)	(80.2%)	(1.4%)
Cash/cash equivalents at the year begin:	6 212	4 375	-	-	(24 334)	(391.7%)	(56 724)	(1 296.5%)	-	-	67 901	-	(183.5%)
Cash/cash equivalents at the year end:	19 124	28 232	(24 334)	(127.2%)	(56 724)	(296.6%)	(81 098)	(287.3%)	(81 098)	(287.3%)	43 183	(730.2%)	(287.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 247	4.4%	2 789	2.0%	2 511	1.8%	130 941	91.9%	142 489	25.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 800	10.7%	460	2.7%	511	1.9%	14 179	84.7%	16 750	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 260	3.2%	5 557	1.8%	5 517	1.5%	334 610	93.7%	356 943	64.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	477	3.1%	235	1.5%	235	1.5%	14 655	93.9%	15 602	2.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	717	3.5%	337	1.6%	336	1.6%	19 343	93.3%	20 732	3.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	4.3%	8	2.1%	8	2.1%	338	91.4%	370	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	1.7%	4	.8%	4	.8%	529	96.8%	546	.1%	-	-	-	-
Total By Income Source	20 526	3.7%	9 389	1.7%	8 922	1.6%	514 595	93.0%	553 432	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 704	3.3%	2 327	1.6%	2 306	1.6%	133 143	93.4%	142 481	25.7%	-	-	-	-
Commercial	8 229	4.0%	3 274	1.6%	3 165	1.5%	191 914	92.9%	206 562	37.3%	-	-	-	-
Households	7 579	3.7%	3 782	1.9%	3 446	1.7%	189 364	92.7%	204 171	36.9%	-	-	-	-
Other	14	7.0%	6	2.9%	5	2.4%	174	87.7%	198	-	-	-	-	-
Total By Customer Group	20 526	3.7%	9 389	1.7%	8 922	1.6%	514 595	93.0%	553 432	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	1 681	54.6%	1 398	45.4%	-	-	3 080	14.6%
Bulk Water	-	-	1 615	76.0%	-	-	509	24.0%	2 124	10.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 654	100.0%	-	-	-	-	-	-	1 654	7.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 519	34.8%	1 582	36.3%	157	3.6%	1 106	25.3%	4 364	20.7%
Auditor-General	-	-	739	16.0%	816	17.7%	3 050	66.2%	4 605	21.8%
Other	768	18.7%	431	10.5%	402	9.8%	2 497	60.9%	4 100	19.4%
Medical Aid deductions	1 167	100.0%	-	-	-	-	-	-	1 167	5.5%
Total	5 109	24.2%	6 049	28.7%	2 774	13.1%	7 162	34.0%	21 094	100.0%

Contact Details

Municipal Manager	Mrs Boipelo Dorcas Mofthaping	053 773 9300
Chief Financial Officer	Mr Othani Ramukhuvathi	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	721 760	750 469	212 193	29.4%	194 049	26.9%	175 548	23.4%	581 790	77.5%	134 104	78.0%	30.9%
Exchange Revenue													
Service charges - Electricity	189 722	209 472	52 805	27.8%	49 766	26.2%	53 916	25.7%	156 487	74.7%	36 899	70.4%	46.1%
Service charges - Water	50 020	50 020	10 747	21.5%	9 695	19.4%	10 833	21.7%	31 274	62.5%	9 237	66.5%	17.3%
Service charges - Waste Water Management	33 720	33 720	7 555	22.4%	7 296	21.6%	7 898	23.4%	22 749	67.5%	5 994	64.0%	31.8%
Service charges - Waste Management	19 450	19 450	4 778	24.6%	4 758	24.5%	4 808	24.7%	14 345	73.8%	3 049	66.5%	57.7%
Sale of Goods and Rendering of Services	2 918	3 917	817	28.0%	1 044	35.8%	555	14.2%	2 416	61.7%	329	51.1%	68.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 343	8 048	1 856	42.7%	2 031	46.8%	2 082	25.9%	5 968	74.2%	1 400	73.7%	48.7%
Interest earned from Current and Non Current Assets	11 528	9 500	1 537	13.3%	1 065	9.2%	1 139	12.0%	3 741	39.4%	690	56.5%	65.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 852	3 362	681	36.8%	986	53.2%	768	22.8%	2 435	72.4%	86	21.7%	795.3%
Licences or permits	4 346	4 511	849	19.5%	976	22.5%	1 237	27.4%	3 062	67.9%	665	51.8%	86.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	940	940	-	-	-	-	21	2.2%	21	2.2%	-	-	(100.0%)
Operational Revenue	49 427	50 217	4 320	8.7%	3 511	7.1%	2 863	5.7%	10 694	21.3%	1 200	48.1%	138.6%
Non-Exchange Revenue													
Property rates	66 037	67 259	16 856	25.5%	16 714	25.3%	16 563	24.6%	50 133	74.5%	10 416	66.0%	59.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 408	10 252	591	6.3%	610	6.5%	700	6.8%	1 901	18.5%	671	17.3%	4.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	273 460	274 081	107 131	39.2%	94 151	34.4%	70 646	25.8%	271 928	99.2%	62 607	98.6%	12.8%
Interest Receivables	4 588	5 718	1 395	30.4%	1 448	31.6%	1 517	26.5%	4 360	76.2%	861	57.7%	76.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	276	-	-	-	-	-	276	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	724 214	736 293	186 388	25.7%	199 709	27.6%	195 567	26.6%	581 664	79.0%	112 868	67.4%	73.3%
Employee related costs	277 066	277 574	76 521	27.6%	74 709	27.0%	74 430	26.8%	225 660	81.3%	34 260	68.8%	117.2%
Remuneration of councillors	16 285	15 568	3 588	22.0%	3 670	22.5%	3 619	23.2%	10 877	69.9%	2 671	63.1%	35.5%
Bulk purchases - electricity	154 053	169 053	45 219	29.4%	43 340	28.1%	45 185	26.7%	133 743	79.1%	24 760	67.6%	82.5%
Inventory consumed	32 282	27 584	5 055	15.7%	3 419	10.6%	5 490	19.9%	13 965	50.6%	3 767	59.5%	45.7%
Debt impairment	13 500	13 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	70 000	70 000	21 053	30.1%	23 621	33.7%	22 945	32.8%	67 619	96.6%	14 719	83.9%	55.9%
Interest, Dividends and Rent on Land	346	331	8	2.4%	163	47.1%	564	170.1%	735	221.8%	25	14.2%	2 193.4%
Contracted services	91 235	101 690	20 331	22.3%	30 451	33.4%	27 432	27.0%	78 214	76.9%	16 186	63.1%	69.5%
Transfers and subsidies	60	55	15	25.0%	12	20.0%	9	17.2%	37	66.9%	8	41.4%	18.0%
Irrecoverable debts written off	738	738	1 803	244.3%	465	63.0%	384	52.1%	2 653	359.4%	3 794	562.6%	(89.9%)
Operational Cost and Other Cost	68 650	60 200	12 556	18.3%	19 814	28.9%	15 509	25.8%	47 878	79.5%	12 678	66.3%	22.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	45	-	-	-	45	-	-	-	-
Other Losses	-	-	238	-	-	-	-	-	238	-	-	-	-
Surplus/(Deficit)	(2 455)	14 175	25 805		(5 660)		(20 019)		126		21 236		
Transfers and subsidies - capital (monetary allocations)	125 587	132 215	43 773	34.9%	57 424	45.7%	25 884	19.6%	127 081	96.1%	21 480	54.6%	20.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	7.6%	-
Surplus/(Deficit) after capital transfers and contributions	123 132	146 391	69 579		51 763		5 865		127 207		42 716		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	123 132	146 391	69 579		51 763		5 865		127 207		42 716		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 132	146 391	69 579		51 763		5 865		127 207		42 716		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 132	146 391	69 579		51 763		5 865		127 207		42 716		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		134 587	126 301	38 242	28.4%	52 802	39.2%	26 463	21.0%	117 507	93.0%	15 512	48.1%	70.6%
National Government		125 587	108 522	35 833	28.5%	46 782	37.3%	22 734	20.9%	105 349	97.1%	12 679	51.2%	79.3%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age		-	5 618	1 199	-	3 686	-	-	-	4 885	87.0%	1 279	28.8%	(100.0%)
Transfers recognised - capital		125 587	114 140	37 033	29.5%	50 467	40.2%	22 734	19.9%	110 234	96.6%	13 959	48.3%	62.9%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		9 000	12 161	1 209	13.4%	2 335	25.9%	3 730	30.7%	7 274	59.8%	1 553	44.5%	140.1%
Capital Expenditure Functional		134 587	126 301	38 242	28.4%	52 802	39.2%	26 463	21.0%	117 507	93.0%	15 512	48.1%	70.6%
Municipal governance and administration		1 450	974	451	31.1%	36	2.5%	28	2.9%	516	53.0%	242	28.1%	(88.3%)
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1 450	974	451	31.1%	36	2.5%	28	2.9%	516	53.0%	242	28.1%	(88.3%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		11 371	12 558	1 846	16.2%	4 772	42.0%	2 482	19.8%	9 100	72.5%	689	31.4%	260.1%
Community and Social Services		7 371	8 558	1 846	25.0%	2 873	39.0%	102	1.2%	4 821	56.3%	689	30.4%	(85.2%)
Sport And Recreation		4 000	4 000	-	-	1 899	47.5%	2 381	59.5%	4 280	107.0%	-	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		46 646	49 289	14 556	31.2%	23 010	49.3%	5 140	10.4%	42 706	86.6%	3 138	45.7%	63.8%
Planning and Development		50	3 153	106	211.6%	-	-	-	-	106	3.4%	-	77.5%	-
Road Transport		46 596	46 136	14 450	31.0%	23 010	49.4%	5 140	11.1%	42 600	92.3%	3 138	44.5%	63.8%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		75 120	63 481	21 389	28.5%	24 984	33.3%	18 812	29.6%	65 185	102.7%	11 442	52.3%	64.4%
Energy sources		20 000	17 443	2 442	12.2%	7 093	35.5%	6 751	38.7%	16 286	93.4%	9 416	61.3%	(28.3%)
Water Management		55 120	46 037	18 947	34.4%	17 891	32.5%	12 061	26.2%	48 899	106.2%	2 026	38.9%	495.4%
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		848 537	854 294	303 107	35.7%	263 647	31.1%	249 619	29.2%	816 373	95.6%	147 589	79.4%	69.1%
Property rates		70 743	63 896	13 303	18.8%	13 293	18.8%	13 314	20.8%	39 909	62.5%	8 063	60.5%	65.1%

Service charges	280 913	297 029	80 677	28.7%	75 476	26.9%	81 176	27.3%	237 330	79.9%	50 212	76.3%	61.7%
Other revenue	85 058	71 769	36 274	42.6%	24 414	28.7%	31 514	43.9%	92 201	128.5%	15 287	90.1%	106.1%
Transfers and Subsidies - Operational	273 460	273 801	107 647	39.4%	85 334	31.2%	64 155	23.4%	257 136	93.9%	62 132	98.9%	3.3%
Transfers and Subsidies - Capital	125 587	132 215	63 942	50.9%	63 765	50.8%	57 845	43.8%	185 543	140.3%	11 571	63.7%	399.9%
Interest	12 775	15 583	1 264	9.9%	1 375	10.8%	1 616	10.4%	4 254	27.3%	323	18.6%	400.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(663 432)	(675 511)	(200 945)	30.3%	(189 103)	28.5%	(177 996)	26.3%	(568 044)	84.1%	(177 477)	77.3%	.3%
Suppliers and employees	(663 016)	(675 114)	(200 938)	30.3%	(189 046)	28.5%	(177 991)	26.4%	(567 975)	84.1%	(177 471)	77.4%	.3%
Finance charges	(356)	(341)	(7)	2.0%	(57)	16.0%	(5)	1.5%	(69)	20.3%	(6)	12.3%	(10.3%)
Transfers and Subsidies	(60)	(55)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	185 105	178 783	102 162	55.2%	74 543	40.3%	71 623	40.1%	248 329	138.9%	(29 888)	85.3%	(339.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(134 546)	(126 261)	(44 592)	33.1%	(58 838)	43.7%	(30 978)	24.5%	(134 408)	106.5%	(19 750)	56.6%	56.9%
Capital assets	(134 546)	(126 261)	(44 592)	33.1%	(58 838)	43.7%	(30 978)	24.5%	(134 408)	106.5%	(19 750)	56.6%	56.9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(134 546)	(126 261)	(44 592)	33.1%	(58 838)	43.7%	(30 978)	24.5%	(134 408)	106.5%	(19 750)	56.6%	56.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(633)	-	-	-	(633)	-	-	-	-
Repayment of borrowing	-	-	-	-	(633)	-	-	-	(633)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	(633)	-	-	-	(633)	-	-	-	-
Net Increase/(Decrease) in cash held	50 559	52 522	57 571	113.9%	15 072	29.8%	40 645	77.4%	113 288	215.7%	(49 638)	282.4%	(181.9%)
Cash/cash equivalents at the year begin:	36 946	7 336	7 721	20.9%	65 292	176.7%	79 978	1 090.2%	7 721	105.2%	173 153	100.0%	(53.8%)
Cash/cash equivalents at the year end:	87 505	59 858	65 292	74.6%	79 978	91.4%	120 623	201.5%	120 623	201.5%	123 515	182.7%	(2.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 823	15.0%	2 284	8.9%	2 011	7.9%	17 423	68.2%	25 541	11.2%	(886)	(3.5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 463	36.6%	3 229	10.6%	2 706	8.9%	13 255	43.6%	30 373	13.3%	(108)	(.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 675	7.1%	2 424	3.7%	2 086	3.2%	56 742	86.1%	65 926	28.9%	(819)	(1.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 916	7.9%	2 014	5.5%	1 895	5.0%	30 153	81.7%	36 919	16.2%	(865)	(2.4%)	-	-
Receivables from Exchange Transactions - Waste Management	1 574	7.9%	930	4.7%	775	3.9%	16 619	83.5%	19 897	8.7%	(469)	(2.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 212	3.7%	1 163	3.5%	1 125	3.4%	29 361	89.4%	32 860	14.4%	(719)	(2.2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	431	2.6%	273	1.6%	340	2.1%	15 492	93.7%	16 536	7.3%	(228)	(1.4%)	-	-
Total By Income Source	25 813	11.3%	12 317	5.4%	10 877	4.8%	179 045	78.5%	228 052	100.0%	(4 114)	(1.8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 917	4.9%	2 408	4.1%	2 386	4.0%	51 259	86.9%	58 969	25.9%	-	-	-	-
Commercial	15 110	23.2%	4 789	7.3%	3 918	6.0%	41 400	63.5%	65 217	28.6%	(98)	(.1%)	-	-
Households	7 786	7.5%	5 121	4.9%	4 574	4.4%	86 386	83.2%	103 866	45.5%	(4 016)	(3.9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25 813	11.3%	12 317	5.4%	10 877	4.8%	179 045	78.5%	228 052	100.0%	(4 114)	(1.8%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	24 897	100.0%	24 897	624.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	258	(1.2%)	13	(.1%)	257	(1.2%)	(21 438)	102.5%	(20 910)	(524.5%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	258	6.5%	13	.3%	257	6.4%	3 459	86.8%	3 986	100.0%

Contact Details

Municipal Manager	Mr Martin Tsatsimpe	053 712 9333
Chief Financial Officer	Mr Levy Mashiane	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	814 694	848 074	171 796	21.1%	192 100	23.6%	123 975	14.6%	487 871	57.5%	194 523	70.0%	(36.3%)
Exchange Revenue													
Service charges - Electricity	266 125	273 139	38 642	14.5%	82 786	31.1%	28 422	10.4%	149 851	54.9%	63 525	73.9%	(55.3%)
Service charges - Water	70 329	70 329	7 399	10.5%	14 661	20.8%	7 067	10.0%	29 126	41.4%	10 458	63.8%	(32.4%)
Service charges - Waste Water Management	52 201	58 153	13 110	25.1%	13 004	24.9%	8 906	15.3%	35 021	60.2%	11 897	70.1%	(25.1%)
Service charges - Waste Management	49 336	52 184	11 943	24.2%	12 310	25.0%	8 130	15.6%	32 384	62.1%	11 933	74.2%	(31.9%)
Sale of Goods and Rendering of Services	9 820	9 820	48	5%	41	4%	212	2.2%	302	3.1%	1 724	54.2%	(87.7%)
Agency services	479	494	141	29.4%	77	16.1%	98	19.9%	316	64.0%	74	65.8%	32.1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 925	52 171	16 140	43.7%	15 298	41.4%	10 800	20.7%	42 238	81.0%	9 378	75.2%	15.2%
Interest earned from Current and Non Current Assets	527	527	113	21.4%	107	20.3%	21	4.1%	241	45.7%	92	67.9%	(76.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 112	4 417	1 090	51.6%	1 277	60.5%	784	17.7%	3 150	71.3%	507	74.0%	54.5%
Licences or permits	60	60	-	-	-	-	-	-	-	-	4	32.0%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 379	21 379	42	2%	2 122	9.9%	102	5%	2 266	10.6%	92	1.3%	10.6%
Non-Exchange Revenue													
Property rates	189 924	189 924	46 531	24.5%	44 432	23.4%	30 210	15.9%	121 172	63.8%	39 253	68.4%	(23.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	961	961	43	4.5%	0	-	-	-	43	4.5%	418	87.6%	(100.0%)
Licences or permits	1 541	1 541	348	22.6%	281	18.2%	218	14.1%	846	54.9%	373	74.6%	(41.6%)
Transfer and subsidies - Operational	76 741	76 741	32 131	41.9%	1 582	2.1%	26 257	34.2%	59 970	78.1%	39 034	95.0%	(32.7%)
Interest Receivables	21 393	21 393	-	-	-	-	-	-	-	-	5 639	75.7%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	488	488	4 076	834.7%	4 122	844.0%	2 748	562.6%	10 945	2 241.3%	121	75.1%	2 176.0%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	14 351	14 351	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	808 337	846 135	152 353	18.8%	221 868	27.4%	120 081	14.2%	494 302	58.4%	214 453	68.5%	(44.0%)
Employee related costs	264 049	267 275	63 075	23.9%	54 109	20.5%	84 900	31.8%	202 085	75.6%	59 585	70.2%	42.5%
Remuneration of councillors	6 848	6 848	1 709	25.0%	1 139	16.6%	2 279	33.3%	5 127	74.9%	1 709	74.1%	33.3%
Bulk purchases - electricity	191 095	191 095	27 192	14.2%	64 601	33.8%	-	-	91 793	48.0%	55 886	69.0%	(100.0%)
Inventory consumed	19 385	28 975	5 901	30.4%	4 606	23.8%	2 891	10.0%	13 398	46.2%	4 199	63.6%	(31.1%)
Debt impairment	48 572	17 072	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	54 423	50 427	13 205	24.3%	13 205	24.3%	8 803	17.5%	35 213	69.8%	14 241	75.9%	(38.2%)
Interest/Dividends and Rent on Land	27 859	33 905	2 669	9.6%	18 325	65.8%	(1 854)	(5.5%)	19 140	56.5%	13 636	78.6%	(113.6%)
Contracted services	85 154	137 428	26 046	30.6%	32 095	37.7%	10 237	7.4%	68 378	49.8%	22 843	64.7%	(55.2%)
Transfers and subsidies	24	24	-	-	-	-	-	-	-	-	35	33.7%	(100.0%)
Irrecoverable debts written off	21 723	10 038	10	-	1 099	5.1%	215	2.1%	1 324	13.2%	16 237	79.0%	(98.7%)
Operational Cost and Other Cost	88 532	102 376	12 547	14.2%	32 689	36.9%	12 609	12.3%	57 844	56.5%	26 083	75.6%	(51.7%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	671	671	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 357	1 939	19 443		(29 769)		3 894		(6 432)		(19 930)		
Transfers and subsidies - capital (monetary allocations)	23 991	23 991	16 708	69.6%	4 029	16.8%	2 549	10.6%	23 286	97.1%	11 874	35.8%	(78.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 348	25 930	36 150		(25 739)		6 443		16 854		(8 056)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 348	25 930	36 150		(25 739)		6 443		16 854		(8 056)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 348	25 930	36 150		(25 739)		6 443		16 854		(8 056)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 348	25 930	36 150		(25 739)		6 443		16 854		(8 056)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	76 482	107 341	17 790	23.3%	13 352	17.5%	7 810	7.3%	38 952	36.3%	12 889	37.4%	(39.4%)
National Government	23 991	23 991	14 622	60.9%	3 504	14.6%	2 216	9.2%	20 342	84.8%	10 438	40.2%	(78.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 991	23 991	14 622	60.9%	3 504	14.6%	2 216	9.2%	20 342	84.8%	10 438	39.8%	(78.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 491	83 350	3 168	6.0%	9 848	18.8%	5 594	6.7%	18 610	22.3%	2 450	35.1%	128.3%
Capital Expenditure Functional	76 482	107 341	17 790	23.3%	13 352	17.5%	7 810	7.3%	38 952	36.3%	12 889	37.4%	(39.4%)
Municipal governance and administration	30 524	32 023	3 241	10.6%	6 971	22.8%	82	3%	10 294	32.1%	-	61.7%	(100.0%)
Executive and Council	5 576	8 076	44	8%	3 465	62.1%	82	1.0%	3 580	44.5%	-	-	(100.0%)
Finance and administration	24 948	23 947	3 197	12.8%	3 506	14.1%	-	-	6 704	28.0%	-	61.7%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 458	8 458	5 387	63.7%	933	11.0%	-	-	6 321	74.7%	2 470	22.4%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 458	8 458	5 387	63.7%	933	11.0%	-	-	6 321	74.7%	2 470	23.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	37 500	66 860	9 161	24.4%	5 448	14.5%	7 728	11.6%	22 337	33.4%	10 419	35.4%	(25.8%)
Energy sources	14 853	13 853	(158)	(1.1%)	1 710	11.5%	1 764	12.7%	3 316	23.9%	2 170	26.2%	(18.7%)
Water Management	17 474	33 822	4 323	24.7%	3 364	19.2%	5 964	17.6%	13 651	40.4%	2 212	36.9%	169.7%
Waste Water Management	5 173	19 185	4 997	96.6%	374	7.2%	-	-	5 371	28.0%	6 038	39.3%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	874 732	908 126	210 524	24.1%	159 767	18.3%	128 901	14.2%	499 191	55.0%	227 465	90.3%	
Property rates	177 977	177 977	20 804	11.7%	32 709	18.4%	23 795	13.4%	77 308	43.4%	22 697	36.9%	

Service charges	471 123	486 937	25 003	5.3%	110 460	23.4%	46 207	9.5%	181 670	37.3%	68 693	47.2%	(32.7%)
Other revenue	70 593	72 927	114 164	161.7%	12 077	17.1%	34 691	47.6%	160 932	220.7%	134 278	1 278.9%	(74.2%)
Transfers and Subsidies - Operational	76 717	76 717	31 902	41.6%	587	8%	23 647	30.8%	56 136	73.2%	17	-	138 907.3%
Transfers and Subsidies - Capital	23 991	23 991	18 492	77.1%	3 118	13.0%	-	-	21 610	90.1%	-	-	-
Interest	54 331	69 577	158	.3%	815	1.5%	562	.8%	1 535	2.2%	1 780	8.7%	(68.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(735 219)	(819 998)	(163 944)	22.3%	(185 003)	25.2%	(134 906)	16.5%	(483 854)	59.0%	(19 655)	7.4%	586.4%
Suppliers and employees	(707 335)	(792 114)	(163 944)	23.2%	(185 003)	26.2%	(132 966)	16.8%	(481 913)	60.8%	(19 655)	7.5%	576.5%
Finance charges	(27 859)	(27 859)	-	-	-	-	(1 941)	7.0%	(1 941)	7.0%	-	-	(100.0%)
Transfers and Subsidies	(24)	(24)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	139 513	88 128	46 579	33.4%	(25 237)	(18.1%)	(6 005)	(6.8%)	15 337	17.4%	207 810	634.5%	(102.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	285	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	285	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 287)	(97 147)	(17 099)	25.8%	(17 890)	27.0%	(10 264)	10.6%	(45 254)	46.6%	(18 961)	47.5%	(45.9%)
Capital assets	(66 287)	(97 147)	(17 099)	25.8%	(17 890)	27.0%	(10 264)	10.6%	(45 254)	46.6%	(18 961)	47.5%	(45.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(66 287)	(97 147)	(17 099)	25.8%	(17 890)	27.0%	(10 264)	10.6%	(45 254)	46.6%	(18 677)	46.9%	(45.0%)
Cash Flow from Financing Activities													
Receipts	-	-	292	-	316	-	292	-	900	-	250	-	16.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	292	-	316	-	292	-	900	-	250	-	16.9%
Payments	(1 924)	(1 924)	-	-	-	-	(3 769)	195.8%	(3 769)	195.8%	-	-	(100.0%)
Repayment of borrowing	(1 924)	(1 924)	-	-	-	-	(3 769)	195.8%	(3 769)	195.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 924)	(1 924)	292	(15.2%)	316	(16.4%)	(3 476)	180.6%	(2 868)	149.0%	250	-	(1 489.9%)
Net Increase/(Decrease) in cash held	71 301	(10 943)	29 772	41.8%	(42 811)	(60.0%)	(19 746)	180.4%	(32 785)	299.6%	189 383	5 816.3%	(110.4%)
Cash/cash equivalents at the year begin:	13 191	13 191	-	-	29 772	225.7%	(13 036)	(98.8%)	-	-	415 150	100.0%	(103.1%)
Cash/cash equivalents at the year end:	84 492	2 248	29 772	35.2%	(13 038)	(15.4%)	(32 785)	(1 458.7%)	(32 785)	(1 458.7%)	604 533	2 471.7%	(105.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 357	4.3%	2 181	2.8%	2 131	2.7%	70 766	90.2%	78 435	10.1%	2 188	2.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 450	7.6%	7 298	4.5%	6 744	4.1%	137 413	83.8%	163 904	21.0%	9 108	5.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	15 061	10.6%	7 288	5.1%	4 396	3.1%	115 523	81.2%	142 267	18.3%	(395)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 648	6.7%	3 173	4.6%	2 477	3.6%	59 190	85.2%	69 489	8.9%	2 091	3.0%	-	-
Receivables from Exchange Transactions - Waste Management	4 240	4.6%	2 632	2.8%	2 429	2.6%	83 272	90.0%	92 572	11.9%	2 137	2.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 974	2.7%	5 937	2.6%	5 846	2.6%	206 957	92.1%	224 714	28.8%	(209)	(.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	428	5.4%	152	1.9%	192	2.4%	7 088	90.2%	7 859	1.0%	2 588	32.9%	-	-
Total By Income Source	46 156	5.9%	28 660	3.7%	24 215	3.1%	680 209	87.3%	779 240	100.0%	17 508	2.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 828	9.9%	2 823	9.9%	3 186	11.2%	19 714	69.0%	28 552	3.7%	1 451	5.1%	-	-
Commercial	22 890	8.5%	11 271	4.2%	7 367	2.7%	228 188	84.6%	269 716	34.6%	12 936	4.8%	-	-
Households	20 439	4.2%	14 566	3.0%	13 661	2.6%	432 306	89.9%	480 973	61.7%	3 121	.6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	46 156	5.9%	28 660	3.7%	24 215	3.1%	680 209	87.3%	779 240	100.0%	17 508	2.2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	78 275	25.1%	22	-	234 006	74.9%	312 303	44.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	154	-	-	-	230	.1%	390 939	99.9%	391 324	55.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	154	-	78 275	11.1%	252	-	624 945	88.8%	703 627	100.0%

Contact Details

Municipal Manager	Mr Lebogang Seetile	053 723 6000
Chief Financial Officer	Mr Lebogang Seetile	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 470	3 747	295	8.5%	1 575	45.4%	1 103	29.4%	2 972	79.3%	687	60.2%	60.5%
Transfers and Subsidies - Operational	120 285	122 505	111 614	92.8%	31 106	25.9%	34 492	28.2%	177 212	144.7%	3 638	(56.3%)	848.1%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 922	1 984	326	16.9%	332	17.3%	306	15.4%	963	48.6%	364	(448.4%)	(16.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(120 996)	(119 886)	(0)	-	1	-	(0)	-	1	-	-	(8.9%)	(100.0%)
Suppliers and employees	(120 956)	(119 846)	(0)	-	1	-	(0)	-	1	-	-	(8.9%)	(100.0%)
Finance charges	(40)	(40)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 680	8 350	112 234	2 397.9%	33 014	705.4%	35 900	429.9%	181 148	2 169.4%	4 690	2 251.5%	665.5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(460)	(502)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(460)	(502)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(460)	(502)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 220	7 848	112 234	2 659.3%	33 014	782.2%	35 900	457.4%	181 148	2 308.2%	4 690	1 569.4%	665.5%
Cash/cash equivalents at the year begin:	658	1 289	-	-	112 234	17 067.5%	145 248	11 264.2%	-	-	(66 558)	10.7%	(318.2%)
Cash/cash equivalents at the year end:	4 878	9 137	112 234	2 300.8%	145 248	2 977.6%	181 148	1 982.5%	181 148	1 982.5%	(61 868)	(3 690.1%)	(392.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	110	100.0%	110	3.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	734	20.5%	156	4.4%	728	20.3%	1 962	54.8%	3 580	97.0%	-	-	-	-
Total By Income Source	734	19.9%	156	4.2%	728	19.7%	2 072	56.2%	3 690	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	668	28.8%	25	1.1%	683	29.4%	945	40.7%	2 321	62.9%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	66	4.8%	131	9.6%	45	3.3%	1 127	82.3%	1 369	37.1%	-	-	-	-
Total By Customer Group	734	19.9%	156	4.2%	728	19.7%	2 072	56.2%	3 690	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13	100.0%	-	-	-	-	-	-	13	4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	685	43.6%	531	33.8%	222	14.2%	132	8.4%	1 570	45.8%
Auditor-General	-	-	1 435	77.8%	-	-	409	22.2%	1 843	53.8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	698	20.4%	1 966	57.4%	222	6.5%	541	15.8%	3 427	100.0%

Contact Details

Municipal Manager	Mr Kagiso Klaas Teise	053 712 8731
Chief Financial Officer	Ms Cebile Sibanyoni	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	126 487	128 947	30 136	23.8%	11 885	9.4%	25 706	19.9%	67 727	52.5%	21 253	66.4%	21.0%
Exchange Revenue													
Service charges - Electricity	28 982	29 181	3 037	10.5%	2 484	8.6%	5 020	17.2%	10 541	36.1%	3 975	53.4%	26.3%
Service charges - Water	8 318	7 430	1 734	20.8%	948	11.4%	1 550	20.9%	4 232	57.0%	1 510	60.5%	2.6%
Service charges - Waste Water Management	4 893	4 535	1 193	24.4%	685	14.0%	1 076	23.7%	2 954	65.1%	1 042	70.3%	3.3%
Service charges - Waste Management	5 686	4 460	1 289	22.7%	539	9.5%	1 014	22.7%	2 842	63.7%	985	55.8%	2.9%
Sale of Goods and Rendering of Services	121	145	50	41.0%	29	23.8%	32	21.8%	110	76.0%	28	1 243.6%	14.2%
Agency services	455	941	205	45.1%	212	46.5%	13	1.4%	430	45.6%	186	93.4%	(92.9%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 968	8 536	2 064	29.6%	1 429	20.5%	2 172	25.4%	5 665	66.4%	1 699	76.9%	27.8%
Interest earned from Current and Non Current Assets	-	120	7	-	39	-	218	181.8%	264	220.0%	2	1.5%	9 415.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	467	552	129	27.7%	97	20.8%	149	27.0%	376	68.1%	135	80.6%	10.7%
Rental from Fixed Assets	2 586	1 490	354	13.7%	281	10.9%	607	40.7%	1 242	83.4%	2 106	112.8%	(71.2%)
Licences or permits	1 034	1 034	11	1.1%	3	3%	9	.9%	23	2.2%	3	46.0%	191.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	888	447	125	14.0%	53	6.0%	80	17.8%	257	57.5%	98	12.8%	(18.6%)
Non-Exchange Revenue													
Property rates	23 553	29 675	18 642	79.1%	4 613	19.6%	4 570	15.4%	27 826	93.8%	2 439	79.2%	87.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	11	-	-	-	-	-	-	-	-	-	77.6%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 841	32 841	629	1.9%	11	-	8 414	25.6%	9 054	27.6%	6 690	84.0%	25.8%
Interest Receivables	-	1 980	374	-	394	-	684	34.5%	1 451	73.3%	260	96.2%	163.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 552	5 440	296	3.1%	67	.7%	97	1.8%	461	8.5%	95	2.7%	2.2%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	131	131	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	136 326	137 928	24 462	17.9%	18 522	13.6%	21 704	15.7%	64 688	46.9%	21 113	43.0%	2.8%
Employee related costs	48 806	48 770	11 446	23.5%	7 888	16.2%	11 110	22.8%	30 444	62.4%	11 225	74.5%	(1.0%)
Remuneration of councillors	4 811	5 777	1 413	29.4%	842	17.5%	1 389	24.0%	3 644	63.1%	1 232	88.0%	12.8%
Bulk purchases - electricity	26 021	24 021	4 634	17.8%	3 542	13.6%	3 212	13.4%	11 389	47.4%	4 206	18.7%	(23.6%)
Inventory consumed	1 554	1 515	67	4.3%	311	20.0%	504	33.2%	882	58.2%	353	55.0%	42.7%
Debt impairment	3 248	3 248	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	12 616	15 531	-	-	-	-	-	-	-	-	-	-	-
Interest/Dividends and Rent on Land	10 372	8 298	915	8.8%	792	7.6%	668	8.0%	2 375	28.6%	100	2.2%	569.4%
Contracted services	10 174	12 570	1 574	15.5%	3 334	32.8%	2 864	22.8%	7 772	61.8%	1 510	30.5%	89.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 056	1 977	406	19.8%	193	9.4%	61	3.1%	660	33.4%	44	45.1%	36.9%
Operational Cost and Other Cost	16 368	15 923	4 006	24.5%	1 619	9.9%	1 897	11.9%	7 522	47.2%	2 443	57.4%	(22.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	298	298	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 839)	(8 981)	5 674		(6 637)		4 002		3 039		141		
Transfers and subsidies - capital (monetary allocations)	16 904	16 904	1 044	6.2%	6 363	37.6%	918	5.4%	8 326	49.3%	1 076	74.6%	(14.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 065	7 923	6 718		(274)		4 920		11 364		1 217		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 065	7 923	6 718		(274)		4 920		11 364		1 217		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 065	7 923	6 718		(274)		4 920		11 364		1 217		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 065	7 923	6 718		(274)		4 920		11 364		1 217		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	21 727	21 727	1 708	7.9%	5 718	26.3%	3 714	17.1%	11 139	51.3%	958	78.7%	287.6%
National Government	16 957	16 957	1 702	10.0%	5 533	32.6%	2 015	11.9%	9 250	54.6%	936	84.1%	115.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 957	16 957	1 702	10.0%	5 533	32.6%	2 015	11.9%	9 250	54.6%	936	84.1%	115.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 770	4 770	6	.1%	184	3.9%	1 699	35.6%	1 889	39.6%	22	2.5%	7 522.6%
Capital Expenditure Functional	21 727	21 727	1 708	7.9%	5 718	26.3%	3 714	17.1%	11 139	51.3%	958	78.7%	287.6%
Municipal governance and administration	150	150	-	-	-	-	83	55.6%	83	55.6%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	150	150	-	-	-	-	83	55.6%	83	55.6%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 000	9 000	704	7.8%	1 385	15.4%	1 330	14.8%	3 419	38.0%	22	4.1%	5 865.8%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	22	4.1%	(100.0%)
Sport And Recreation	9 000	9 000	704	7.8%	1 385	15.4%	1 330	14.8%	3 419	38.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 190	1 190	6	.5%	184	15.5%	1 349	113.4%	1 539	129.4%	-	-	(100.0%)
Planning and Development	540	540	6	1.1%	184	34.1%	1 349	249.8%	1 539	285.1%	-	-	(100.0%)
Road Transport	650	650	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 387	11 387	998	8.8%	4 148	36.4%	952	8.4%	6 098	53.6%	936	84.1%	1.7%
Energy sources	1 000	1 000	-	-	-	-	25	2.5%	25	2.5%	-	-	(100.0%)
Water Management	9 587	9 587	998	10.4%	4 148	43.3%	927	9.7%	6 073	63.3%	470	92.8%	97.4%
Waste Water Management	800	800	-	-	-	-	-	-	-	-	466	78.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		143 395	165 030	97 543	68.0%	46 856	32.7%	65 166	39.5%	209 566	127.0%	81 451	159.0%	(20.0%)
Property rates		18 522	23 740	4 630	25.0%	1 894	10.2%	3 142	13.2%	9 666	40.7%	12 715	299.9%	(75.3%)

Service charges	58 530	36 484	49 102	83.9%	25 296	43.2%	39 948	109.5%	114 346	313.4%	51 592	290.5%	(22.6%)
Other revenue	16 598	15 979	23 237	140.0%	9 678	58.3%	12 487	78.1%	45 402	284.1%	(63 267)	(1 684.4%)	(119.7%)
Transfers and Subsidies - Operational	32 841	38 188	15 045	45.8%	2 135	6.5%	9 586	25.1%	26 766	70.1%	75 775	617.7%	(87.3%)
Transfers and Subsidies - Capital	16 904	33 808	5 517	32.6%	7 836	46.4%	-	-	13 353	39.5%	4 632	617.0%	(100.0%)
Interest	-	16 830	12	-	17	-	4	-	33	2%	3	-	18.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(132 834)	(93 499)	(32 255)	24.3%	(14 802)	11.1%	(26 906)	28.8%	(73 964)	79.1%	(32 940)	81.3%	(18.3%)
Suppliers and employees	(122 462)	(86 861)	(32 255)	26.3%	(14 802)	12.1%	(26 906)	31.0%	(73 964)	85.2%	(32 940)	88.3%	(18.3%)
Finance charges	(10 372)	(6 638)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	10 561	71 531	65 288	618.2%	32 054	303.5%	38 260	53.5%	135 602	189.6%	48 510	1 759.0%	(21.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(24 986)	(24 986)	(1 855)	7.4%	(6 553)	26.2%	(3 116)	12.5%	(11 524)	46.1%	(1 076)	78.6%	189.5%
Capital assets	(24 986)	(24 986)	(1 855)	7.4%	(6 553)	26.2%	(3 116)	12.5%	(11 524)	46.1%	(1 076)	78.6%	189.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(24 986)	(24 986)	(1 855)	7.4%	(6 553)	26.2%	(3 116)	12.5%	(11 524)	46.1%	(1 076)	78.6%	189.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 425)	46 545	63 432	(439.8%)	25 502	(176.8%)	35 144	75.5%	124 078	266.6%	47 434	(1 000.7%)	(25.9%)
Cash/cash equivalents at the year begin:	306	306	-	-	63 432	20 744.2%	88 934	29 064.0%	-	-	48 513	-	83.3%
Cash/cash equivalents at the year end:	(14 119)	46 851	63 432	(449.3%)	88 934	(629.9%)	124 078	264.8%	124 078	264.8%	95 947	(1 037.0%)	29.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 449	3.2%	565	1.3%	559	1.2%	42 488	94.3%	45 061	23.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 006	11.4%	197	2.2%	164	1.9%	7 471	84.5%	8 837	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 596	3.7%	1 053	1.5%	952	1.3%	66 223	93.5%	70 825	36.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 067	3.7%	428	1.5%	430	1.5%	26 925	83.3%	28 850	14.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	974	3.3%	395	1.3%	392	1.3%	27 868	94.1%	29 630	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91	2.8%	34	1.1%	35	1.1%	3 036	95.0%	3 196	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	171	1.9%	79	.9%	80	.9%	8 699	96.3%	9 029	4.6%	-	-	-	-
Total By Income Source	7 354	3.8%	2 751	1.4%	2 612	1.3%	182 710	93.5%	195 427	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	221	1.5%	317	2.2%	92	.6%	13 983	95.7%	14 613	7.5%	-	-	-	-
Commercial	1 353	5.3%	290	1.1%	427	1.7%	23 568	91.9%	25 638	13.1%	-	-	-	-
Households	5 780	3.7%	2 144	1.4%	2 093	1.3%	145 159	93.5%	155 176	79.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 354	3.8%	2 751	1.4%	2 612	1.3%	182 710	93.5%	195 427	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	2 160	2.2%	4 564	4.6%	91 568	93.2%	98 292	81.4%
Bulk Water	-	-	93	13.4%	-	-	604	86.6%	698	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 632	16.5%	332	3.4%	132	1.3%	7 808	78.8%	9 903	8.2%
Auditor-General	-	-	155	1.3%	232	2.0%	11 483	96.7%	11 870	9.8%
Other	4	60.5%	-	-	-	-	3	39.5%	7	-
Medical Aid deductions	-	-	-	-	-	-	9	100.0%	9	-
Total	1 636	1.4%	2 741	2.3%	4 927	4.1%	111 476	92.3%	120 780	100.0%

Contact Details

Municipal Manager	Mr Joseph Gerhardus Cloete	027 851 1137
Chief Financial Officer	Mrs Dineo Moshobane	027 851 1131

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	527 919	589 809	108 657	20.6%	130 476	24.7%	138 231	23.4%	377 365	64.0%	305 794	73.1%	(54.8%)
Exchange Revenue													
Service charges - Electricity	159 927	179 779	33 776	21.1%	42 496	26.6%	47 490	26.4%	123 763	68.8%	5 871	80.8%	708.9%
Service charges - Water	61 257	63 470	7 972	13.0%	14 215	23.2%	15 353	24.2%	37 540	59.1%	5 975	47.1%	156.9%
Service charges - Waste Water Management	22 600	16 359	2 700	11.9%	4 324	19.1%	4 115	25.2%	11 139	68.1%	1 601	45.0%	157.1%
Service charges - Waste Management	26 984	18 972	3 247	12.0%	5 081	18.8%	4 948	26.1%	13 276	70.0%	1 605	42.2%	208.2%
Sale of Goods and Rendering of Services	4 389	4 186	118	2.7%	178	4.1%	3 369	80.5%	3 664	87.5%	120	8.1%	2 702.0%
Agency services	98	98	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 281	55 780	9 926	42.6%	14 075	60.5%	15 428	27.7%	39 429	70.7%	2 100	61.9%	634.7%
Interest earned from Current and Non Current Assets	16 933	23 576	5 707	33.7%	3 739	22.1%	7 095	30.1%	16 542	70.2%	278	4.6%	2 448.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 308	1 308	-	-	-	-	-	-	-	-	98	55.3%	(100.0%)
Rental from Fixed Assets	3 549	2 513	114	3.2%	593	16.7%	233	9.3%	940	37.4%	170	33.1%	37.4%
Licences or permits	4 024	3 726	589	14.6%	814	20.2%	690	18.5%	2 092	56.2%	667	57.4%	3.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	577	651	123	21.3%	168	29.1%	166	25.5%	457	70.2%	88	70.3%	89.1%
Non-Exchange Revenue													
Property rates	59 953	61 276	9 355	15.6%	14 005	23.4%	15 159	24.7%	38 519	62.9%	2 296	59.0%	560.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	635	599	1	.2%	96	15.1%	23	3.8%	120	20.1%	1	.7%	3 799.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	77 232	77 227	31 170	40.4%	25 319	32.8%	18 177	23.5%	74 665	96.7%	284 678	100.0%	(93.6%)
Interest Receivables	4 585	17 574	3 413	74.4%	4 802	104.7%	5 390	30.7%	13 605	77.4%	122	16.8%	4 316.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	2 125	446	-	571	-	595	28.0%	1 612	75.9%	124	-	379.1%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	60 588	60 588	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	564 107	624 752	135 798	24.1%	112 837	20.0%	104 771	16.8%	353 406	56.6%	70 821	46.4%	47.9%
Employee related costs	119 328	118 575	26 395	22.1%	29 311	24.6%	29 569	24.9%	85 275	71.9%	25 752	65.4%	14.8%
Remuneration of councillors	8 045	8 286	1 916	23.8%	1 895	23.6%	2 103	25.4%	5 914	71.4%	1 825	73.3%	15.3%
Bulk purchases - electricity	152 145	165 000	47 393	31.2%	34 264	22.5%	33 592	20.4%	115 249	69.8%	22 628	73.1%	48.5%
Inventory consumed	54 491	74 573	13 533	24.8%	15 865	29.1%	18 331	24.6%	47 730	64.0%	9 303	52.3%	97.1%
Debt impairment	42 900	63 500	34 950	81.5%	1 292	3.0%	1 541	2.4%	37 783	59.5%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	72 392	57 829	-	-	-	-	-	-	-	-	-	-	-
Interest/Dividends and Rent on Land	20 653	5 670	1 401	6.8%	1 571	7.6%	1 103	19.4%	4 075	71.9%	731	16.1%	50.9%
Contracted services	45 075	82 788	6 906	15.3%	21 843	48.5%	14 476	17.5%	43 225	52.2%	3 193	41.7%	353.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 100	2 500	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	37 828	43 531	3 304	8.7%	6 796	18.0%	4 057	9.3%	14 157	32.5%	7 389	51.1%	(45.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	10 152	2 500	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 188)	(34 944)	(27 141)		17 639		33 461		23 958		234 973		
Transfers and subsidies - capital (monetary allocations)	22 696	22 696	3 094	13.6%	7 821	34.5%	1 634	7.2%	12 548	55.3%	2 506	13.9%	(34.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(13 492)	(12 248)	(24 048)		25 460		35 094		36 507		237 480		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(13 492)	(12 248)	(24 048)		25 460		35 094		36 507		237 480		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(13 492)	(12 248)	(24 048)		25 460		35 094		36 507		237 480		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 492)	(12 248)	(24 048)		25 460		35 094		36 507		237 480		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	77 642	92 694	5 400	7.0%	8 493	10.9%	8 183	8.8%	22 076	23.8%	2 017	15.4%	305.7%
National Government	47 139	47 139	2 690	5.7%	8 471	18.0%	1 453	3.1%	12 614	26.8%	1 054	11.7%	37.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 139	47 139	2 690	5.7%	8 471	18.0%	1 453	3.1%	12 614	26.8%	1 054	11.7%	37.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 503	45 555	2 709	8.9%	22	.1%	6 729	14.8%	9 461	20.8%	963	37.2%	598.6%
Capital Expenditure Functional	77 642	92 694	5 400	7.0%	8 493	10.9%	8 183	8.8%	22 076	23.8%	2 017	15.4%	305.7%
Municipal governance and administration	1 050	2 902	-	-	-	-	24	.8%	24	.8%	26	1.4%	(5.4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 050	2 902	-	-	-	-	24	.8%	24	.8%	26	1.4%	(5.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 063	9 063	37	.4%	22	.2%	23	.3%	83	.9%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 063	9 063	37	.4%	22	.2%	23	.3%	83	.9%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	67 529	80 729	5 362	7.9%	8 471	12.5%	8 135	10.1%	21 968	27.2%	1 991	15.7%	308.6%
Energy sources	4 517	4 517	-	-	-	-	-	-	-	-	-	-	-
Water Management	9 695	19 200	-	-	-	-	6 682	34.8%	6 682	34.8%	-	-	(100.0%)
Waste Water Management	53 317	57 012	5 362	10.1%	8 471	15.9%	1 453	2.5%	15 287	26.8%	1 991	16.1%	(27.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	493 840	608 472	242 032	49.0%	252 095	51.0%	238 385	39.2%	732 511	120.4%	660 209	134.8%	(63.9%)
Property rates	47 117	69 615	6	-	8	-	13	-	27	-	35 223	306.5%	(100.0%)

Service charges	236 208	275 944	9 473	4.0%	16 075	6.8%	18 400	6.7%	43 948	15.9%	424 227	639.3%	(95.7%)
Other revenue	70 374	82 533	9 630	13.7%	1 339	1.9%	6 483	7.9%	17 453	21.1%	(247 854)	(2 483.0%)	(102.6%)
Transfers and Subsidies - Operational	77 232	77 227	216 399	280.2%	228 071	295.3%	203 731	263.8%	648 200	839.3%	448 330	288.1%	(54.6%)
Transfers and Subsidies - Capital	22 696	22 696	6 426	28.3%	6 574	29.0%	9 696	42.7%	22 696	100.0%	-	244.9%	(100.0%)
Interest	40 213	80 456	98	.2%	28	.1%	62	.1%	187	.2%	283	7.0%	(78.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(529 180)	(606 242)	(146 276)	27.6%	(177 156)	33.5%	(156 794)	25.9%	(480 226)	79.2%	(60 317)	47.2%	159.9%
Suppliers and employees	(508 527)	(600 572)	(146 276)	28.8%	(177 156)	34.8%	(156 794)	26.1%	(480 226)	80.0%	(60 317)	49.3%	159.9%
Finance charges	(20 653)	(5 670)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(35 340)	2 230	95 756	(271.0%)	74 939	(212.1%)	81 591	3 658.1%	252 286	11 311.2%	599 892	279.0%	(86.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(89 289)	(106 598)	(6 287)	7.0%	(9 099)	10.2%	(6 471)	6.1%	(21 857)	20.5%	(2 608)	18.4%	148.1%
Capital assets	(89 289)	(106 598)	(6 287)	7.0%	(9 099)	10.2%	(6 471)	6.1%	(21 857)	20.5%	(2 608)	18.4%	148.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(89 289)	(106 598)	(6 287)	7.0%	(9 099)	10.2%	(6 471)	6.1%	(21 857)	20.5%	(2 608)	18.4%	148.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(124 628)	(104 367)	89 469	(71.8%)	65 840	(52.8%)	75 120	(72.0%)	230 429	(220.8%)	597 284	372.1%	(87.4%)
Cash/cash equivalents at the year begin:	253 877	323 917	-	-	89 469	35.2%	479 226	147.9%	-	-	227 092	-	111.0%
Cash/cash equivalents at the year end:	129 249	219 550	89 469	69.2%	155 309	120.2%	554 346	252.5%	554 346	252.5%	824 376	324.7%	(32.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 364	6.0%	6 220	3.3%	4 914	2.6%	165 991	88.1%	188 488	36.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 364	12.3%	2 289	3.8%	1 673	3.1%	48 375	80.7%	59 921	11.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 556	6.0%	3 824	3.2%	3 145	2.6%	102 262	86.1%	118 787	23.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 158	7.1%	1 424	3.2%	1 181	2.6%	38 942	87.1%	44 706	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 797	5.6%	2 296	2.7%	1 658	2.2%	76 020	89.5%	84 971	16.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	.8%	4	.5%	3	.4%	757	98.4%	769	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 758)	(22.8%)	213	1.3%	311	1.9%	19 741	119.6%	16 507	3.2%	-	-	-	-
Total By Income Source	32 507	6.3%	16 270	3.2%	13 285	2.6%	452 088	87.9%	514 149	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 474	14.5%	899	5.3%	816	4.8%	12 836	75.4%	17 025	3.3%	-	-	-	-
Commercial	5 029	6.6%	2 259	3.0%	1 667	2.2%	66 681	88.2%	75 636	14.7%	-	-	-	-
Households	25 004	5.9%	13 112	3.1%	10 802	2.6%	372 571	88.4%	421 488	82.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	32 507	6.3%	16 270	3.2%	13 285	2.6%	452 088	87.9%	514 149	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 885	5.4%	-	-	-	-	226 075	94.6%	238 961	47.2%
Bulk Water	-	-	-	-	-	-	225 737	100.0%	225 737	44.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 205	28.2%	4 952	12.5%	1 651	4.2%	21 882	55.1%	39 690	7.8%
Auditor-General	-	-	39	2.9%	313	22.9%	1 015	74.2%	1 367	.3%
Other	-	-	-	-	-	-	9	100.0%	9	-
Medical Aid deductions	682	100.0%	-	-	-	-	-	-	682	.1%
Total	24 772	4.9%	4 991	1.0%	1 964	.4%	474 718	93.7%	506 446	100.0%

Contact Details

Municipal Manager	Adv D Malan	027 718 8100
Chief Financial Officer	Mr Heinrich Cloete	027 718 8126

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	85 045	96 968	30 858	36.3%	22 806	26.8%	20 967	21.6%	74 630	77.0%	19 262	61.0%	8.9%
Exchange Revenue													
Service charges - Electricity	10 554	10 554	1 495	14.2%	2 229	21.1%	2 821	26.7%	6 545	62.0%	2 324	69.9%	21.4%
Service charges - Water	2 641	4 668	620	23.5%	675	25.6%	761	16.3%	2 056	44.1%	606	102.4%	25.6%
Service charges - Waste Water Management	1 574	2 091	588	37.4%	584	37.1%	579	27.7%	1 751	83.7%	503	101.5%	15.0%
Service charges - Waste Management	1 713	2 380	529	30.9%	535	31.2%	504	21.2%	1 567	65.9%	489	85.3%	3.1%
Sale of Goods and Rendering of Services	40	48	6	15.4%	9	22.9%	29	59.7%	44	91.2%	17	169.8%	67.4%
Agency services	1 062	1 062	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 599	12 970	3 246	49.2%	3 179	48.2%	3 587	27.7%	10 011	77.2%	1 053	42.1%	240.7%
Interest earned from Current and Non Current Assets	450	450	9	1.9%	-	-	-	-	9	1.9%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	241	241	47	19.6%	66	27.3%	74	30.9%	187	77.8%	32	59.2%	135.2%
Licences or permits	1	1	2	396.8%	3	532.3%	-	-	5	929.1%	1	595.4%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 324	3 324	0	-	0	-	(1)	-	(1)	-	(0)	-	196.1%
Non-Exchange Revenue													
Property rates	13 077	15 348	9 952	76.1%	2 911	22.3%	3 028	19.7%	15 892	103.5%	1 830	81.3%	65.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	3	-	-	-	-	1	33.4%	1	33.4%	0	14.8%	125.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 539	38 599	14 354	37.2%	12 604	32.7%	9 570	24.8%	36 528	94.6%	11 221	64.6%	(14.7%)
Interest Receivables	5 163	5 163	-	-	-	-	-	-	-	-	1 154	8.4%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	66	66	9	14.1%	11	17.0%	14	21.2%	35	52.3%	32	192.8%	(55.8%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	108 448	127 856	22 129	20.4%	18 449	17.0%	13 755	10.8%	54 333	42.5%	14 938	44.9%	(7.9%)
Employee related costs	35 054	43 489	8 753	25.0%	8 478	24.2%	8 198	18.9%	25 429	58.5%	8 437	73.7%	(2.8%)
Remuneration of councillors	4 654	5 838	1 238	26.6%	1 266	27.2%	1 406	24.1%	3 911	67.0%	1 266	86.9%	11.1%
Bulk purchases - electricity	15 573	15 573	9 338	60.0%	5 428	34.9%	364	2.3%	15 130	97.2%	(137)	11.6%	(367.0%)
Inventory consumed	2 377	2 610	763	32.1%	674	28.3%	382	14.7%	1 819	69.7%	688	43.5%	(44.4%)
Debt impairment	11 966	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	19 452	19 452	-	-	-	-	-	-	-	-	-	52.8%	-
Interest/Dividends and Rent on Land	897	21 897	80	8.9%	693	77.3%	2 183	10.0%	2 956	13.5%	859	187.2%	154.0%
Contracted services	4 230	4 400	149	3.5%	453	10.7%	132	3.0%	734	16.7%	522	22.2%	(74.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	14 244	14 597	1 808	12.7%	1 458	10.2%	1 088	7.5%	4 353	29.8%	3 301	49.9%	(67.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23 403)	(30 888)	8 728		4 357		7 212		20 297		4 324		
Transfers and subsidies - capital (monetary allocations)	8 179	4 379	-	-	2 715	33.2%	(657)	(15.0%)	2 058	47.0%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(15 224)	(26 509)	8 728		7 072		6 555		22 355		4 324		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(15 224)	(26 509)	8 728		7 072		6 555		22 355		4 324		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(15 224)	(26 509)	8 728		7 072		6 555		22 355		4 324		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(15 224)	(26 509)	8 728		7 072		6 555		22 355		4 324		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	9 687	5 672	222	2.3%	89	.9%	895	15.8%	1 205	21.3%	448	5.2%	99.6%
National Government	8 570	5 652	127	1.5%	35	.4%	472	8.4%	634	11.2%	356	4.2%	32.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 570	5 652	127	1.5%	35	.4%	472	8.4%	634	11.2%	356	4.2%	32.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 117	20	95	8.5%	53	4.8%	423	2 113.0%	571	2 855.0%	92	82.4%	357.4%
Capital Expenditure Functional	9 687	5 672	222	2.3%	89	.9%	895	15.8%	1 205	21.3%	448	5.2%	99.6%
Municipal governance and administration	1 117	20	95	8.5%	39	3.5%	11	55.5%	145	725.5%	-	-	(100.0%)
Executive and Council	33	-	87	260.8%	39	117.1%	11	-	137	-	-	-	(100.0%)
Finance and administration	1 084	20	6	.7%	-	-	-	-	8	40.2%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 952	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 952	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 618	5 652	127	2.3%	50	.9%	884	15.6%	1 060	18.8%	448	5.3%	97.1%
Energy sources	175	175	-	-	-	-	-	-	-	-	-	-	-
Water Management	4 518	4 700	127	2.8%	50	1.1%	505	10.8%	682	14.5%	448	6.9%	12.7%
Waste Water Management	925	777	-	-	-	-	378	48.7%	378	48.7%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	71 540	74 484	17 695	24.7%	14 380	20.1%	14 666	19.7%	46 741	62.8%	31 999	78.1%	(54.2%)
Property rates	6 541	8 793	1 253	19.2%	1 408	21.5%	2 169	24.7%	4 830	54.9%	752	26.4%	188.5%

Service charges	8 907	10 782	1 741	19.5%	2 443	27.4%	3 544	32.9%	7 728	71.7%	2 252	53.2%	57.4%
Other revenue	4 669	4 678	263	5.6%	(72)	(1.5%)	102	2.2%	293	6.3%	17 721	294.2%	(99.4%)
Transfers and Subsidies - Operational	38 539	38 599	14 356	37.3%	10 512	27.3%	8 614	22.3%	33 483	86.7%	11 223	100.7%	(23.2%)
Transfers and Subsidies - Capital	8 179	4 379	-	-	-	-	-	-	-	-	-	61.1%	-
Interest	4 705	7 253	83	1.8%	88	1.9%	237	3.3%	408	5.6%	51	2.5%	364.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 930)	(84 970)	(27 516)	36.7%	(23 182)	30.9%	(21 406)	25.2%	(72 104)	84.9%	(24 910)	97.2%	(14.1%)
Suppliers and employees	(74 930)	(84 970)	(27 516)	36.7%	(23 182)	30.9%	(21 406)	25.2%	(72 104)	84.9%	(24 910)	97.2%	(14.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(3 390)	(10 486)	(9 820)	289.7%	(8 802)	259.7%	(6 741)	64.3%	(25 363)	241.9%	7 088	(.9%)	(195.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 687)	(5 672)	(255)	2.8%	(86)	.9%	(104)	1.8%	(445)	7.8%	(471)	5.5%	(78.0%)
Capital assets	(9 687)	(5 672)	(255)	2.8%	(86)	.9%	(104)	1.8%	(445)	7.8%	(471)	5.5%	(78.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(9 687)	(5 672)	(255)	2.8%	(86)	.9%	(104)	1.8%	(445)	7.8%	(471)	5.5%	(78.0%)
Cash Flow from Financing Activities													
Receipts	-	-	5	-	-	-	5	-	10	-	4	-	24.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	5	-	-	-	5	-	10	-	4	-	24.0%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	5	-	-	-	5	-	10	-	4	-	24.0%
Net Increase/(Decrease) in cash held	(13 077)	(16 158)	(10 070)	77.0%	(8 888)	68.0%	(6 839)	42.3%	(25 798)	159.7%	6 621	(7.2%)	(203.3%)
Cash/cash equivalents at the year begin:	8 255	905	(5 777)		(9 165)	(111.0%)	(18 053)	(1 994.8%)	(5 777)	(638.3%)	(6 744)	100.0%	167.7%
Cash/cash equivalents at the year end:	(4 821)	(15 253)	(9 165)	190.1%	(18 053)	374.4%	(24 893)	163.2%	(24 893)	163.2%	(122)	(1.4%)	20 232.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(53)	(.2%)	327	1.2%	406	1.4%	27 408	97.6%	28 087	13.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	130	1.6%	254	3.0%	242	2.9%	7 728	92.5%	8 354	4.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	881	1.5%	896	1.5%	884	1.5%	56 464	95.5%	59 125	29.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	194	2.2%	187	2.1%	170	1.9%	8 451	83.9%	9 003	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	159	1.2%	184	1.4%	179	1.3%	12 807	96.1%	13 330	6.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 047	1.4%	1 368	1.8%	1 124	1.5%	72 897	95.4%	76 435	37.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 227)	(24.3%)	-	-	1	-	11 376	124.3%	9 150	4.5%	-	-	-	-
Total By Income Source	130	.1%	3 216	1.6%	3 006	1.5%	197 131	96.9%	203 484	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	185	1.2%	257	1.7%	255	1.7%	14 449	95.4%	15 145	7.4%	-	-	-	-
Commercial	866	1.2%	909	1.3%	891	1.3%	67 355	96.2%	70 022	34.4%	-	-	-	-
Households	812	.7%	2 019	1.8%	1 830	1.6%	109 519	95.9%	114 180	56.1%	-	-	-	-
Other	(1 733)	(41.9%)	31	.8%	31	.7%	5 808	140.4%	4 138	2.0%	-	-	-	-
Total By Customer Group	130	.1%	3 216	1.6%	3 006	1.5%	197 131	96.9%	203 484	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	31	.2%	9 630	47.9%	10 426	51.9%	20 088	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4	100.0%	4	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	31	.2%	9 630	47.9%	10 430	51.9%	20 091	100.0%

Contact Details

Municipal Manager	Mr Rufus Beukes	027 652 8012
Chief Financial Officer	Mr Rufus Beukes	027 652 8009

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	165 528	157 713	30 770	18.6%	31 753	19.2%	29 143	18.5%	91 666	58.1%	41 958	68.0%	(30.5%)
Exchange Revenue													
Service charges - Electricity	47 234	47 234	8 074	17.1%	8 465	17.9%	9 446	20.0%	25 985	55.0%	8 237	62.7%	14.7%
Service charges - Water	12 784	12 784	2 093	16.4%	3 191	25.0%	3 438	26.9%	8 722	68.2%	2 735	84.5%	25.7%
Service charges - Waste Water Management	7 109	7 109	1 246	17.5%	1 725	24.3%	1 661	23.4%	4 631	65.1%	(15)	78.8%	(10 816.5%)
Service charges - Waste Management	7 209	7 209	1 222	17.0%	1 661	23.0%	1 716	23.8%	4 599	63.8%	(140)	76.1%	(1 324.7%)
Sale of Goods and Rendering of Services	321	321	40	12.6%	73	22.7%	55	17.1%	168	52.4%	58	76.2%	(5.3%)
Agency services	234	234	56	24.0%	(4)	(1.7%)	(31)	(13.3%)	21	9.0%	(25)	(28.2%)	25.1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 853	1 853	476	25.7%	430	23.2%	450	24.3%	1 355	73.2%	139	63.4%	224.1%
Interest earned from Current and Non Current Assets	2 209	1 209	234	10.6%	111	5.0%	138	11.4%	484	40.0%	480	81.4%	(71.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	283	283	71	25.3%	116	41.0%	96	34.0%	283	100.2%	81	84.2%	18.7%
Licences or permits	383	383	298	77.9%	1	.2%	0	.1%	300	78.2%	1	63.0%	(70.5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 317	4 317	9	.2%	6	.1%	5	.1%	20	.5%	2	.3%	193.0%
Non-Exchange Revenue													
Property rates	36 740	27 378	(1)	-	(50)	(.1%)	(70)	(.3%)	(121)	(.4%)	-	97.2%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33	33	-	-	1	1.8%	0	.4%	1	2.2%	2	12.7%	(93.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	43 071	43 071	16 271	37.8%	14 933	34.7%	11 207	26.0%	42 411	98.5%	30 404	60.3%	(63.1%)
Interest Receivables	1 242	3 788	680	54.8%	1 093	88.0%	1 034	27.3%	2 807	74.1%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	509	509	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	174 509	180 539	22 493	12.9%	35 328	20.2%	33 171	18.4%	90 992	50.4%	33 007	58.0%	.5%
Employee related costs	58 316	58 439	8 871	15.2%	14 554	25.0%	13 832	23.7%	37 256	63.8%	11 948	68.0%	15.8%
Remuneration of councillors	6 100	6 142	866	14.2%	1 519	24.9%	1 422	23.1%	3 807	62.0%	1 242	63.9%	14.5%
Bulk purchases - electricity	32 131	35 131	6 660	20.7%	7 373	22.9%	6 142	17.5%	20 176	57.4%	7 740	77.9%	(20.6%)
Inventory consumed	505	2 564	472	93.5%	1 526	302.1%	1 868	72.9%	3 866	150.8%	514	55.4%	263.5%
Debt impairment	11 697	(2 981)	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	18 091	31 975	-	-	-	-	-	-	-	-	-	-	-
Interest/Dividends and Rent on Land	2 309	1 835	0	-	-	-	2	.1%	2	.1%	-	-	(100.0%)
Contracted services	22 028	21 393	3 506	15.9%	4 790	21.7%	5 285	24.7%	13 582	63.5%	5 705	73.3%	(7.4%)
Transfers and subsidies	500	500	114	22.7%	85	17.1%	-	-	199	39.8%	-	-	-
Irrecoverable debts written off	6 376	7 825	136	2.1%	543	8.5%	841	10.7%	1 520	19.4%	-	-	(100.0%)
Operational Cost and Other Cost	15 425	16 688	1 866	12.1%	4 938	32.0%	3 778	22.6%	10 583	63.4%	5 858	64.7%	(35.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 029	1 029	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 980)	(22 827)	8 277		(3 576)		(4 028)		674		8 951		
Transfers and subsidies - capital (monetary allocations)	21 929	21 929	3 403	15.5%	6 800	31.0%	3 893	17.8%	14 097	64.3%	111 366	89.6%	(96.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 949	(898)	11 680		3 225		(134)		14 771		120 317		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	12 949	(898)	11 680		3 225		(134)		14 771		120 317		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 949	(898)	11 680		3 225		(134)		14 771		120 317		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 949	(898)	11 680		3 225		(134)		14 771		120 317		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		20 392	20 081	2 128	10.4%	5 463	26.8%	3 784	18.8%	11 376	56.6%	13 444	72.5%	(71.9%)
National Government		18 513	18 594	2 082	11.2%	5 427	29.3%	3 332	17.9%	10 840	58.3%	11 519	75.2%	(71.1%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		18 513	18 594	2 082	11.2%	5 427	29.3%	3 332	17.9%	10 840	58.3%	11 519	75.2%	(71.1%)
Borrowing		600	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 279	1 487	47	3.6%	36	2.8%	453	30.4%	535	36.0%	1 926	36.4%	(76.5%)
Capital Expenditure Functional		20 392	20 081	2 128	10.4%	5 463	26.8%	3 784	18.8%	11 376	56.6%	13 444	72.5%	(71.9%)
Municipal governance and administration		1 206	606	47	3.9%	36	3.0%	120	19.9%	203	33.5%	125	65.9%	(3.8%)
Executive and Council		600	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		606	606	47	7.7%	36	6.0%	120	19.9%	203	33.5%	47	50.2%	155.6%
Internal audit		-	-	-	-	-	-	-	-	-	-	78	97.3%	(100.0%)
Community and Public Safety		9 888	11 466	1 478	14.9%	4 859	49.1%	424	3.7%	6 761	59.0%	-	-	(100.0%)
Community and Social Services		500	500	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		9 388	10 966	1 478	15.7%	4 859	51.8%	424	3.9%	6 761	61.6%	-	-	(100.0%)
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-	-	-	1 879	38.5%	(100.0%)
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-	-	-	1 879	38.5%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		9 298	8 008	604	6.5%	568	6.1%	3 240	40.5%	4 412	55.1%	11 441	74.6%	(71.7%)
Energy sources		1 299	1 512	364	28.0%	367	28.2%	634	41.9%	1 364	90.2%	2 648	51.1%	(76.1%)
Water Management		173	173	-	-	-	-	143	82.7%	143	82.7%	6 562	85.0%	(97.8%)
Waste Water Management		7 826	6 323	240	3.1%	201	2.6%	2 463	39.0%	2 904	45.9%	2 231	34.5%	10.4%
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	183 675	190 123	47 089	25.6%	43 039	23.4%	44 414	23.4%	134 542	70.8%	86 427	151.9%	(48.6%)
Property rates	34 786	25 117	3 703	10.6%	5 998	17.2%	3 540	14.1%	13 241	52.7%	2 861	53.9%	23.8%

Service charges	75 686	84 849	15 181	20.1%	12 040	15.9%	16 693	19.7%	43 913	51.8%	17 438	73.8%	(4.3%)
Other revenue	5 994	9 436	2 516	42.0%	7 111	118.6%	2 086	22.1%	11 713	124.1%	63 221	1 080.9%	(96.7%)
Transfers and Subsidies - Operational	43 071	43 071	18 033	41.9%	13 967	32.4%	10 945	25.4%	42 945	99.7%	10 461	65.5%	4.6%
Transfers and Subsidies - Capital	21 929	21 929	7 423	33.9%	3 812	17.4%	11 019	50.2%	22 254	101.5%	(7 871)	92.0%	(240.0%)
Interest	2 209	5 721	234	10.6%	111	5.0%	131	2.3%	476	8.3%	318	65.4%	(58.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(141 507)	(163 367)	(36 688)	25.9%	(43 322)	30.6%	(36 303)	22.2%	(116 313)	71.2%	(68 403)	252.3%	(46.9%)
Suppliers and employees	(141 342)	(163 313)	(36 688)	26.0%	(43 322)	30.7%	(36 303)	22.2%	(116 313)	71.2%	(68 403)	252.6%	(46.9%)
Finance charges	(165)	(55)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	42 168	26 756	10 401	24.7%	(283)	(.7%)	8 111	30.3%	18 229	68.1%	18 024	44.0%	(55.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 451)	(23 140)	(2 128)	9.1%	(5 463)	23.3%	(3 784)	16.4%	(11 376)	49.2%	(13 444)	72.5%	(71.9%)
Capital assets	(23 451)	(23 140)	(2 128)	9.1%	(5 463)	23.3%	(3 784)	16.4%	(11 376)	49.2%	(13 444)	72.5%	(71.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(23 451)	(23 140)	(2 128)	9.1%	(5 463)	23.3%	(3 784)	16.4%	(11 376)	49.2%	(13 444)	72.5%	(71.9%)
Cash Flow from Financing Activities													
Receipts	-	-	18	-	12	-	9	-	39	-	44	-	(78.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	18	-	12	-	9	-	39	-	44	-	(78.6%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	18	-	12	-	9	-	39	-	44	-	(78.6%)
Net Increase/(Decrease) in cash held	18 717	3 617	8 291	44.3%	(5 734)	(30.6%)	4 336	119.9%	6 893	190.6%	4 624	731.9%	(6.2%)
Cash/cash equivalents at the year begin:	6 791	2 756	3 504	51.6%	11 047	162.7%	5 313	192.7%	3 504	127.1%	(27 471)	707.1%	(119.3%)
Cash/cash equivalents at the year end:	25 509	6 373	11 047	43.3%	5 313	20.8%	9 648	151.4%	9 648	151.4%	(22 847)	(188.4%)	(142.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 177	3.7%	897	2.8%	793	2.5%	29 289	91.1%	32 157	23.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 731	16.8%	722	7.0%	468	4.5%	7 372	71.5%	10 292	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 384	3.4%	694	1.7%	598	1.5%	37 960	93.4%	40 637	29.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	632	4.2%	428	2.9%	330	2.2%	13 510	90.7%	14 901	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	630	2.9%	435	2.0%	404	1.9%	19 889	93.1%	21 358	15.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	507	2.9%	502	2.8%	452	2.6%	16 240	91.7%	17 701	12.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	1.4%	21	1.3%	9	.6%	1 514	96.7%	1 566	1.1%	-	-	-	-
Total By Income Source	6 084	4.4%	3 699	2.7%	3 055	2.2%	125 774	90.7%	138 612	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	652	11.0%	508	8.6%	274	4.6%	4 509	75.9%	5 943	4.3%	-	-	-	-
Commercial	1 515	16.0%	512	5.4%	278	2.9%	7 151	75.6%	9 456	6.8%	-	-	-	-
Households	3 917	3.2%	2 680	2.2%	2 503	2.0%	114 113	92.6%	123 213	88.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 084	4.4%	3 699	2.7%	3 055	2.2%	125 774	90.7%	138 612	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 304	34.3%	3 258	33.8%	1 838	19.1%	1 229	12.8%	9 629	23.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	876	100.0%	-	-	-	-	-	-	876	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	909	99.9%	-	-	-	-	1	.1%	910	2.3%
Auditor-General	(1 616)	(44.9%)	79	2.2%	427	11.9%	4 706	130.9%	3 596	8.9%
Other	297	1.2%	215	.8%	-	-	24 894	98.0%	25 406	62.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 770	9.3%	3 552	8.8%	2 265	5.6%	30 829	76.3%	40 416	100.0%

Contact Details

Municipal Manager	Mr JJ Fortuin	027 341 8542
Chief Financial Officer	Mr Rowan FERRIS	027 341 8500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	88 337	91 337	27 274	30.9%	10 317	11.7%	25 306	27.7%	62 898	68.9%	19 321	76.7%	31.0%
Exchange Revenue													
Service charges - Electricity	16 312	18 978	4 335	26.6%	3 848	23.6%	4 722	24.9%	12 905	68.0%	4 376	85.2%	7.9%
Service charges - Water	4 280	4 520	1 324	30.9%	1 084	25.3%	1 554	34.4%	3 962	87.7%	1 249	84.6%	24.5%
Service charges - Waste Water Management	3 826	4 157	962	25.1%	970	25.4%	949	22.8%	2 881	69.3%	829	70.4%	14.4%
Service charges - Waste Management	2 953	3 172	753	25.5%	709	24.0%	692	21.8%	2 154	67.9%	637	70.2%	8.6%
Sale of Goods and Rendering of Services	138	218	53	38.6%	41	29.4%	56	25.6%	150	68.7%	45	101.6%	25.4%
Agency services	71	139	25	35.8%	19	27.4%	7	4.8%	52	37.1%	4	27.0%	64.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 462	3 462	840	24.3%	862	24.9%	880	25.4%	2 582	74.6%	833	74.2%	5.8%
Interest earned from Current and Non Current Assets	1 852	1 852	388	20.9%	-	-	98	5.3%	486	26.3%	438	130.2%	(77.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	551	1 067	177	32.0%	288	52.3%	218	20.4%	683	64.0%	121	78.5%	79.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 787	500	89	5.0%	12	.7%	72	14.4%	173	34.6%	149	56.6%	(51.5%)
Non-Exchange Revenue													
Property rates	8 143	8 143	2 569	31.6%	1 805	22.2%	1 743	21.4%	6 117	75.1%	1 738	75.7%	.3%
Surcharges and Taxes	2 924	3 100	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	5	0	1.0%	0	.1%	0	.4%	0	3.0%	-	1.4%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 205	41 205	15 523	37.7%	452	1.1%	14 082	34.2%	30 057	72.9%	8 694	78.4%	62.0%
Interest Receivables	819	819	237	28.9%	226	27.6%	234	28.5%	696	85.0%	209	77.2%	12.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	88 329	91 758	16 796	19.0%	18 707	21.2%	17 549	19.1%	53 053	57.8%	14 769	62.5%	18.8%
Employee related costs	41 191	37 897	7 053	17.1%	9 632	23.4%	7 678	20.3%	24 364	64.3%	6 975	68.9%	10.1%
Remuneration of councillors	5 663	5 663	1 194	21.1%	1 257	22.2%	1 435	25.3%	3 886	68.6%	1 160	70.6%	23.7%
Bulk purchases - electricity	15 309	17 271	3 232	21.1%	3 299	21.5%	3 327	19.3%	9 858	57.1%	3 183	71.0%	4.5%
Inventory consumed	2 358	2 358	264	11.2%	569	24.1%	392	16.6%	1 225	51.9%	356	39.6%	10.1%
Debt impairment	2 150	2 150	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 462	1 462	-	-	-	-	22	1.5%	22	1.5%	-	-	(100.0%)
Interest,Dividends and Rent on Land	104	104	5	5.0%	9	8.9%	6	6.0%	21	19.9%	9	26.9%	(33.1%)
Contracted services	8 654	11 590	1 495	17.3%	2 343	27.1%	2 229	19.2%	6 066	52.3%	1 142	51.9%	95.1%
Transfers and subsidies	525	325	2	.4%	8	1.5%	3	.8%	13	3.9%	59	24.6%	(95.8%)
Irrecoverable debts written off	26	650	329	1 260.4%	102	390.7%	210	32.3%	641	98.6%	42	55.9%	394.3%
Operational Cost and Other Cost	10 888	12 288	3 222	29.6%	1 488	13.7%	2 247	18.3%	6 957	56.6%	1 842	80.8%	22.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7	(421)	10 478		(8 390)		7 757		9 845		4 552		
Transfers and subsidies - capital (monetary allocations)	40 728	40 728	348	.9%	29 891	73.4%	8 193	20.1%	38 432	94.4%	3 045	35.8%	169.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 735	40 307	10 826		21 501		15 951		48 278		7 597		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40 735	40 307	10 826		21 501		15 951		48 278		7 597		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 735	40 307	10 826		21 501		15 951		48 278		7 597		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 735	40 307	10 826		21 501		15 951		48 278		7 597		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	44 447	41 197	10 490	23.6%	16 881	38.0%	7 194	17.5%	34 565	83.9%	2 833	34.5%	153.9%
National Government	40 347	40 347	10 368	25.7%	15 631	38.7%	7 125	17.7%	33 123	82.1%	2 647	33.4%	169.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 347	40 347	10 368	25.7%	15 631	38.7%	7 125	17.7%	33 123	82.1%	2 647	33.4%	169.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 100	850	122	3.0%	1 250	30.5%	70	8.2%	1 441	169.6%	186	51.4%	(62.6%)
Capital Expenditure Functional	44 447	41 197	10 490	23.6%	16 881	38.0%	7 194	17.5%	34 565	83.9%	2 833	34.5%	153.9%
Municipal governance and administration	300	150	122	40.6%	-	-	70	46.4%	191	127.6%	45	283.4%	55.8%
Executive and Council	100	-	48	48.0%	-	-	-	-	48	-	-	-	-
Finance and administration	200	150	74	36.9%	-	-	70	46.4%	143	95.6%	45	1 747.3%	55.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 600	-	-	-	50	1.9%	-	-	50	-	97	19.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 600	-	-	-	50	1.9%	-	-	50	-	97	19.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 547	41 047	10 368	25.0%	16 831	40.5%	7 125	17.4%	34 323	83.6%	2 692	32.1%	164.7%
Energy sources	1 500	1 500	534	35.6%	96	6.4%	-	-	630	42.0%	804	32.9%	(100.0%)
Water Management	30 000	30 700	9 834	32.8%	10 914	36.4%	3 988	13.0%	24 736	80.6%	1 718	50.6%	132.1%
Waste Water Management	8 847	8 847	-	-	4 621	52.2%	3 136	35.5%	7 758	87.7%	125	1.2%	2 413.0%
Waste Management	1 200	-	-	-	1 200	100.0%	-	-	1 200	-	44	3.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		130 734	132 223	32 577	24.9%	21 282	16.3%	48 272	36.5%	102 132	77.2%	22 456	67.1%	115.0%
Property rates		5 318	5 883	1 160	21.8%	1 225	23.0%	2 633	44.8%	5 018	85.3%	7 955	491.6%	(66.9%)

Service charges	27 360	28 678	(6 452)	(23.6%)	4 826	17.6%	8 959	31.2%	7 333	25.6%	(68 972)	(1 385.5%)	(113.0%)
Other revenue	14 583	14 631	641	4.4%	744	5.1%	765	5.2%	2 150	14.7%	3 511	86.4%	(78.2%)
Transfers and Subsidies - Operational	41 547	41 105	20 301	48.9%	4 786	11.5%	10 869	26.4%	35 956	87.5%	73 926	592.6%	(85.3%)
Transfers and Subsidies - Capital	40 728	40 728	16 294	40.0%	9 000	22.1%	24 122	59.2%	49 416	121.3%	6 008	479.2%	301.5%
Interest	1 199	1 199	633	52.8%	702	58.5%	925	77.2%	2 260	188.6%	27	6.2%	3 310.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(85 894)	(98 946)	(16 067)	18.7%	(24 310)	28.3%	(29 635)	30.0%	(70 012)	70.8%	(8 381)	18.2%	253.6%
Suppliers and employees	(85 790)	(98 842)	(16 067)	18.7%	(24 310)	28.3%	(29 635)	30.0%	(70 012)	70.8%	(8 381)	18.3%	253.6%
Finance charges	(104)	(104)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	44 841	33 276	16 510	36.8%	(3 028)	(6.8%)	18 637	56.0%	32 120	96.5%	14 075	194.2%	32.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 447)	(47 377)	(12 059)	27.1%	(19 398)	43.6%	(8 272)	17.5%	(39 729)	83.9%	(3 119)	18.4%	165.2%
Capital assets	(44 447)	(47 377)	(12 059)	27.1%	(19 398)	43.6%	(8 272)	17.5%	(39 729)	83.9%	(3 119)	18.4%	165.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(44 447)	(47 377)	(12 059)	27.1%	(19 398)	43.6%	(8 272)	17.5%	(39 729)	83.9%	(3 119)	18.4%	165.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	394	(14 100)	4 451	1 131.0%	(22 426)	(5 698.1%)	10 365	(73.5%)	(7 609)	54.0%	10 955	(654.5%)	(5.4%)
Cash/cash equivalents at the year begin:	15 897	15 897	-	-	4 451	28.0%	(17 975)	(113.1%)	-	-	44 608	-	(140.3%)
Cash/cash equivalents at the year end:	16 291	1 797	4 451	27.3%	(17 975)	(110.3%)	(7 609)	(423.4%)	(7 609)	(423.4%)	55 563	631.2%	(113.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 074	6.0%	393	2.2%	320	1.8%	16 104	90.0%	17 890	26.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	893	15.5%	217	3.8%	191	3.3%	4 476	77.5%	5 777	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	967	6.6%	290	2.0%	280	1.9%	13 045	89.5%	14 581	21.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	740	4.9%	262	1.7%	239	1.6%	13 889	91.9%	15 120	22.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	556	4.4%	197	1.6%	169	1.5%	11 646	92.5%	12 568	18.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	8.8%	23	3.1%	107	14.5%	543	73.6%	738	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36	12.3%	9	3.1%	1	.3%	244	84.3%	289	.4%	-	-	-	-
Total By Income Source	4 331	6.5%	1 380	2.1%	1 325	2.0%	59 947	89.5%	66 983	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 173	6.1%	456	2.4%	444	2.3%	17 246	89.3%	19 320	28.8%	-	-	-	-
Commercial	621	22.1%	74	2.0%	67	1.8%	2 748	74.1%	3 710	5.5%	-	-	-	-
Households	2 094	4.9%	772	1.8%	735	1.7%	38 812	91.5%	42 412	63.3%	-	-	-	-
Other	243	15.7%	78	5.0%	80	5.2%	1 141	74.0%	1 541	2.3%	-	-	-	-
Total By Customer Group	4 331	6.5%	1 380	2.1%	1 325	2.0%	59 947	89.5%	66 983	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	7	100.0%	7	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18	2.4%	-	-	-	-	724	97.6%	742	53.7%
Auditor-General	31	100.0%	-	-	-	-	-	-	31	2.3%
Other	-	-	-	-	-	-	601	100.0%	601	43.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	49	3.6%	-	-	-	-	1 332	96.4%	1 381	100.0%

Contact Details

Municipal Manager	Mr Johannes Jonkers	053 285 0998
Chief Financial Officer	Ms Lesley-ann Gouws	053 284 0998

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	90 616	90 616	20 941	23.1%	9 112	10.1%	36 306	40.1%	66 360	73.2%	41 376	80.7%	(12.3%)
Exchange Revenue													
Service charges - Electricity	18 309	18 309	3 237	17.7%	2 295	12.5%	5 909	32.3%	11 440	62.5%	4 443	64.5%	33.0%
Service charges - Water	10 352	10 352	1 798	17.4%	2 032	19.6%	2 121	20.5%	5 951	57.5%	1 928	65.1%	10.0%
Service charges - Waste Water Management	3 092	3 092	700	22.6%	762	24.6%	756	24.5%	2 218	71.7%	659	69.0%	14.7%
Service charges - Waste Management	2 346	2 346	655	27.9%	656	28.0%	658	28.0%	1 969	83.9%	601	81.6%	9.5%
Sale of Goods and Rendering of Services	44	44	9	21.6%	10	22.3%	44	99.9%	63	143.7%	14	76.6%	209.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 301	8 301	2 499	30.1%	2 689	32.4%	2 775	33.4%	7 963	95.9%	2 561	97.5%	8.4%
Interest earned from Current and Non Current Assets	500	500	23	4.6%	43	8.6%	1	.1%	67	13.3%	10	10.6%	(93.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	508	508	101	19.8%	115	22.6%	88	17.3%	303	59.7%	125	58.3%	(29.8%)
Licences or permits	114	114	6	5.6%	8	7.2%	7	6.1%	21	18.9%	7	22.5%	.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	121	121	1	.9%	1	.5%	1	.6%	3	2.1%	0	1.1%	72.5%
Non-Exchange Revenue													
Property rates	10 497	10 497	11 390	108.5%	-	-	-	-	11 390	108.5%	-	90.7%	-
Surcharges and Taxes	-	-	11	-	12	-	76	-	99	-	10	-	655.8%
Fines, penalties and forfeits	33	33	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	33	33	5	14.0%	1	2.8%	2	5.6%	7	22.4%	8	97.9%	(77.1%)
Transfer and subsidies - Operational	36 366	36 366	506	1.4%	490	1.3%	23 869	65.6%	24 865	68.4%	31 009	87.7%	(23.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	106 143	105 893	16 293	15.4%	16 537	15.6%	16 023	15.1%	48 853	46.1%	15 957	46.9%	.4%
Employee related costs	39 800	39 500	8 228	20.7%	8 075	20.3%	8 243	20.9%	24 546	62.1%	7 683	60.5%	7.3%
Remuneration of councillors	5 257	5 257	1 283	24.4%	1 276	24.3%	1 207	23.0%	3 767	71.7%	1 253	86.2%	(3.6%)
Bulk purchases - electricity	15 957	15 838	4 817	30.2%	3 345	21.0%	3 665	23.1%	11 827	74.7%	3 017	78.7%	21.5%
Inventory consumed	8 278	8 278	14	.2%	90	1.1%	202	2.4%	307	3.7%	581	11.2%	(65.2%)
Debt impairment	9 962	9 962	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	6 204	6 204	-	-	-	-	-	-	-	-	-	-	-
Interest/Dividends and Rent on Land	2 452	2 452	394	16.1%	566	23.1%	363	14.8%	1 322	53.9%	1 020	50.5%	(64.4%)
Contracted services	4 416	4 416	418	9.5%	888	20.1%	688	15.6%	1 995	45.2%	321	32.7%	114.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	13 818	13 987	1 139	8.2%	2 296	16.6%	1 654	11.8%	5 089	36.4%	2 082	44.3%	(20.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 528)	(15 278)	4 648		(7 425)		20 283		17 507		25 419		
Transfers and subsidies - capital (monetary allocations)	28 429	28 429	-	-	9 514	33.5%	2 629	9.2%	12 142	42.7%	14 625	64.5%	(82.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 901	13 151	4 648		2 089		22 912		29 649		40 044		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	12 901	13 151	4 648		2 089		22 912		29 649		40 044		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 901	13 151	4 648		2 089		22 912		29 649		40 044		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 901	13 151	4 648		2 089		22 912		29 649		40 044		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	27 196	27 446	1 679	6.2%	7 216	26.5%	827	3.0%	9 722	35.4%	3 098	74.7%	(73.3%)
National Government	26 946	26 946	1 678	6.2%	7 111	26.4%	826	3.1%	9 615	35.7%	3 098	75.7%	(73.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 946	26 946	1 678	6.2%	7 111	26.4%	826	3.1%	9 615	35.7%	3 098	75.7%	(73.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	250	500	1	.6%	105	41.9%	1	.2%	107	21.5%	-	12.1%	(100.0%)
Capital Expenditure Functional	28 196	28 446	1 679	6.0%	7 216	25.6%	827	2.9%	9 722	34.2%	3 098	74.7%	(73.3%)
Municipal governance and administration	1 250	1 500	1	.1%	105	8.4%	1	.1%	107	7.2%	-	12.1%	(100.0%)
Executive and Council	250	500	1	.6%	105	41.9%	1	.2%	107	21.5%	-	12.1%	(100.0%)
Finance and administration	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 946	26 946	1 678	6.2%	7 111	26.4%	826	3.1%	9 615	35.7%	3 098	75.7%	(73.4%)
Energy sources	8 499	8 499	-	-	516	6.1%	181	2.1%	698	8.2%	-	26.8%	(100.0%)
Water Management	18 447	18 447	1 678	9.1%	6 595	35.8%	644	3.5%	8 917	48.3%	3 098	82.1%	(79.2%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		73 220	73 220	10 061	13.7%	4 663	6.4%	52 447	71.6%	67 171	91.7%	58 895	100.2%	(10.9%)
Property rates		6 928	6 928	21 394	308.8%	1 058	15.3%	6 273	90.5%	28 724	414.6%	1 309	454.5%	379.3%

Service charges	27 872	27 872	2 573	9.2%	2 442	8.8%	2 786	10.0%	7 800	28.0%	3 570	52.4%	(22.0%)
Other revenue	(14 210)	(14 210)	(13 905)	97.9%	1 164	(8.2%)	6 014	(42.3%)	(6 727)	47.3%	11 076	(52.5%)	(45.7%)
Transfers and Subsidies - Operational	42 393	42 393	-	-	-	-	24 689	58.2%	24 689	58.2%	36 662	90.9%	(32.7%)
Transfers and Subsidies - Capital	9 737	9 737	-	-	-	-	12 685	130.3%	12 685	130.3%	6 278	123.2%	102.1%
Interest	500	500	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 577)	(86 577)	(35 212)	40.7%	(22 116)	25.5%	(29 645)	34.2%	(86 973)	100.5%	(23 087)	91.3%	28.4%
Suppliers and employees	(84 126)	(84 126)	(35 212)	41.9%	(22 116)	26.3%	(29 645)	35.2%	(86 973)	103.4%	(23 087)	94.0%	28.4%
Finance charges	(2 452)	(2 452)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Operating Activities	(13 357)	(13 357)	(25 151)	188.3%	(17 453)	130.7%	22 803	(170.7%)	(19 802)	148.2%	35 808	395.4%	(36.2%)
Cash Flow from Investing Activities													
Receipts	114	114	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	114	114	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 196)	(27 196)	(1 931)	7.1%	(8 299)	30.5%	(924)	3.4%	(11 153)	41.0%	(3 098)	74.7%	(70.2%)
Capital assets	(27 196)	(27 196)	(1 931)	7.1%	(8 299)	30.5%	(924)	3.4%	(11 153)	41.0%	(3 098)	74.7%	(70.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Investing Activities	(27 882)	(27 882)	(1 931)	7.1%	(8 299)	30.6%	(924)	3.4%	(11 153)	41.2%	(3 098)	74.7%	(70.2%)
Cash Flow from Financing Activities													
Receipts	-	-	(1)	-	(1)	-	3	-	1	-	2	45.3%	41.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(1)	-	(1)	-	3	-	1	-	2	45.3%	41.6%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Financing Activities	-	-	(1)	-	(1)	-	3	-	1	-	2	45.3%	41.6%
Net Increase/(Decrease) in cash held	(40 439)	(40 439)	(27 084)	67.0%	(25 753)	63.7%	21 882	(54.1%)	(30 955)	76.5%	32 711	31.0%	(33.1%)
Cash/cash equivalents at the year begin:	(13 821)	(13 821)	-	-	(23 312)	168.7%	(49 065)	355.0%	-	-	(40 040)	(33.8%)	22.5%
Cash/cash equivalents at the year end:	(54 261)	(54 261)	(23 312)	43.0%	(49 065)	90.4%	(27 183)	50.1%	(27 183)	50.1%	(7 329)	55.0%	270.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	641	9%	734	1.1%	524	8%	67 233	97.3%	69 133	40.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	563	11.2%	339	6.7%	222	4.4%	3 910	77.7%	5 035	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	159	1.3%	116	1.0%	115	9%	11 777	96.8%	12 167	7.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	228	1.7%	221	1.7%	216	1.7%	12 365	94.9%	13 049	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	215	1.7%	209	1.6%	202	1.6%	12 314	95.2%	12 940	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	915	1.6%	934	1.7%	924	1.7%	53 088	95.0%	55 862	32.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	8%	14	8%	23	1.4%	1 603	97.0%	1 653	1.0%	-	-	-	-
Total By Income Source	2 736	1.6%	2 567	1.5%	2 226	1.3%	162 311	95.6%	169 839	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	108	8.6%	106	8.4%	93	7.4%	943	75.5%	1 249	7%	-	-	-	-
Commercial	718	4.9%	433	2.9%	318	2.2%	13 213	90.0%	14 662	8.6%	-	-	-	-
Households	1 910	1.2%	2 029	1.3%	1 815	1.2%	148 154	96.3%	153 907	90.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 736	1.6%	2 567	1.5%	2 226	1.3%	162 311	95.6%	169 839	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 345	2.0%	1 523	2.3%	1 353	2.0%	62 066	93.6%	66 287	52.2%
Bulk Water	661	1.9%	994	2.9%	1 114	3.2%	32 055	92.0%	34 824	27.4%
PAYE deductions	568	100.0%	-	-	-	-	-	-	568	4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	326	100.0%	-	-	-	-	-	-	326	3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	252	53.8%	168	35.8%	3	6%	46	9.7%	469	4%
Auditor-General	-	-	-	-	-	-	4 659	100.0%	4 659	3.7%
Other	1 054	5.3%	(2 999)	(15.2%)	525	2.7%	21 133	107.2%	19 712	15.5%
Medical Aid deductions	142	100.0%	-	-	-	-	-	-	142	1%
Total	4 349	3.4%	(314)	(.2%)	2 994	2.4%	119 958	94.5%	126 988	100.0%

Contact Details

Municipal Manager	Mr Samantha Tatas Titus	054 933 1022
Chief Financial Officer	Mr Amogelang Lefeleane	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part 5: Cash Receipts and Payments													
	2025/26									2024/25		Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	79 529	84 385	74 936	94.2%	44 491	55.9%	57 924	68.6%	177 351	210.2%	51 148	193.6%	13.2%

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	11 520	16 185	45 001	390.6%	23 971	208.1%	40 930	252.9%	109 902	679.1%	35 633	1 267.0%	14.9%
Transfers and Subsidies - Operational	66 009	66 200	29 589	44.8%	20 165	30.5%	16 698	25.2%	66 452	100.4%	15 078	84.2%	10.7%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 000	2 000	346	17.3%	355	17.8%	296	14.8%	997	49.9%	437	93.9%	(32.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(87 563)	(88 810)	(38 324)	43.8%	(40 256)	46.0%	(34 276)	38.6%	(112 856)	127.1%	(34 779)	139.6%	(1.4%)
Suppliers and employees	(87 295)	(87 879)	(38 324)	43.9%	(40 256)	46.1%	(34 276)	39.0%	(112 856)	128.4%	(34 779)	140.8%	(1.4%)
Finance charges	(168)	(168)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(100)	(763)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(8 034)	(4 426)	36 612	(455.7%)	4 235	(52.7%)	23 648	(534.4%)	64 495	(1 457.3%)	16 369	822.4%	44.5%
Cash Flow from Investing Activities													
Receipts	-	(81)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	(81)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(515)	(2 823)	-	-	(80)	15.5%	(60)	2.1%	(140)	5.0%	-	-	(100.0%)
Capital assets	(515)	(2 823)	-	-	(80)	15.5%	(60)	2.1%	(140)	5.0%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(515)	(2 904)	-	-	(80)	15.5%	(60)	2.1%	(140)	4.8%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 785)	(7 565)	36 612	(416.8%)	4 155	(47.3%)	23 588	(311.8%)	64 355	(850.7%)	16 369	1 006.9%	44.1%
Cash/cash equivalents at the year begin:	9 850	9 850	22 361	227.0%	53 666	544.8%	57 822	567.0%	22 361	227.0%	53 714	145.3%	7.6%
Cash/cash equivalents at the year end:	1 066	2 285	53 666	5 036.5%	57 822	5 426.4%	81 410	3 562.1%	81 410	3 562.1%	70 083	455.5%	16.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	136	12.6%	133	12.3%	114	10.6%	700	64.6%	1 083	73.6%	-	-	-	-
Interest on Arrear Debtor Accounts	7	3.0%	9	4.0%	8	3.3%	207	89.7%	231	15.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	64	40.8%	33	20.9%	23	14.9%	37	23.4%	157	10.7%	-	-	-	-
Total By Income Source	207	14.1%	175	11.9%	145	9.9%	943	64.1%	1 470	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	135	12.2%	138	12.4%	121	10.9%	712	64.4%	1 106	75.2%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	72	19.6%	38	10.3%	24	6.7%	231	63.4%	365	24.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	207	14.1%	175	11.9%	145	9.9%	943	64.1%	1 470	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Sydney Adams	027 712 8000
Chief Financial Officer	Mr Quinton Cloete	027 712 8000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	165 444	163 908	24 224	14.6%	33 908	20.5%	36 835	22.5%	94 968	57.9%	16 186	23.9%	127.6%	
Exchange Revenue														
Service charges - Electricity	23 135	23 135	6 354	27.5%	4 429	19.1%	7 449	32.2%	18 231	78.8%	3 869	47.4%	92.5%	
Service charges - Water	13 437	13 437	1 312	9.8%	2 758	20.5%	2 381	17.7%	6 451	48.0%	1 759	37.7%	35.4%	
Service charges - Waste Water Management	4 974	4 974	1 281	25.7%	1 277	25.7%	1 335	26.8%	3 892	78.3%	1 050	54.5%	27.1%	
Service charges - Waste Management	5 620	5 620	1 518	27.0%	1 523	27.1%	1 520	27.0%	4 561	81.2%	1 336	54.2%	13.8%	
Sale of Goods and Rendering of Services	87	87	37	42.7%	41	47.4%	16	17.9%	94	108.0%	6	63.1%	157.3%	
Agency services	388	388	33	8.4%	20	5.1%	19	4.9%	71	18.3%	40	47.1%	(53.0%)	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	7 177	7 177	2 099	29.2%	2 289	31.9%	2 344	32.7%	6 732	93.8%	1 674	58.1%	40.0%	
Interest earned from Current and Non Current Assets	2 094	2 094	-	-	-	-	-	-	-	-	389	35.0%	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	108	108	21	19.4%	22	20.1%	27	24.8%	69	64.4%	22	51.5%	18.8%	
Rental from Fixed Assets	467	467	0	-1.1%	1	0.3%	2	0.3%	3	0.7%	5	1.7%	(68.2%)	
Licences or permits	270	270	30	11.2%	12	4.3%	3	1.0%	44	16.5%	24	49.1%	(88.9%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	501	501	81	16.2%	49	9.8%	51	10.1%	181	36.1%	43	16.3%	17.0%	
Non-Exchange Revenue														
Property rates	23 799	23 799	10 637	44.7%	4 359	18.3%	4 372	18.4%	19 369	81.4%	5 133	33.6%	(14.8%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	19 633	19 633	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	60 974	59 438	-	-	16 370	26.8%	16 572	27.9%	32 942	55.4%	-	4%	(100.0%)	
Interest Receivables	2 779	2 779	821	29.5%	759	27.3%	745	26.8%	2 326	83.7%	834	71.7%	(10.7%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	163 027	163 191	31 644	19.4%	29 168	17.9%	22 032	13.5%	82 844	50.8%	24 493	46.7%	(10.0%)	
Employee related costs	41 671	41 498	10 723	25.7%	10 606	25.5%	10 023	24.2%	31 353	75.6%	10 230	56.4%	(2.0%)	
Remuneration of councillors	5 106	5 106	1 227	24.0%	1 287	25.2%	1 287	25.2%	3 800	74.4%	1 397	84.3%	(7.9%)	
Bulk purchases - electricity	28 086	28 086	9 168	32.6%	6 007	21.4%	6 139	21.9%	21 314	75.9%	5 527	68.1%	11.1%	
Inventory consumed	2 010	2 031	491	24.4%	268	13.3%	556	27.4%	1 315	64.8%	306	76.4%	81.6%	
Debt impairment	20 133	20 133	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	17 164	17 164	-	-	-	-	-	-	-	-	-	-	-	
Interest/Dividends and Rent on Land	1 137	1 931	348	30.6%	367	32.3%	277	14.3%	991	51.3%	364	29.6%	(24.0%)	
Contracted services	20 963	20 048	5 201	24.8%	3 823	18.2%	931	4.6%	9 955	49.7%	2 399	45.1%	(61.2%)	
Transfers and subsidies	350	350	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Cost and Other Cost	26 406	26 845	4 487	17.0%	6 810	25.8%	2 820	10.5%	14 116	52.6%	4 270	69.6%	(34.0%)	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	2 417	717	(7 420)		4 741		14 803		12 124		(8 308)			
Transfers and subsidies - capital (monetary allocations)	35 779	35 779	-	-	-	-	21 768	60.8%	21 768	60.8%	-	-	(100.0%)	
Transfers and subsidies - capital (in-kind)	46 000	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	84 196	36 496	(7 420)		4 741		36 571		33 891		(8 308)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	84 196	36 496	(7 420)		4 741		36 571		33 891		(8 308)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	84 196	36 496	(7 420)		4 741		36 571		33 891		(8 308)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	84 196	36 496	(7 420)		4 741		36 571		33 891		(8 308)			

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		82 779	40 779	7 837	9.5%	6 778	8.2%	2 065	5.1%	16 680	40.9%	579	29.2%	256.7%
National Government		35 779	35 779	7 837	21.9%	6 778	18.9%	2 065	5.8%	16 680	46.6%	579	37.2%	256.7%
Provincial Government		46 000	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		81 779	35 779	7 837	9.6%	6 778	8.3%	2 065	5.8%	16 680	46.6%	579	37.2%	256.7%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional		82 779	40 779	7 837	9.5%	6 778	8.2%	2 065	5.1%	16 680	40.9%	579	29.2%	256.7%
Municipal governance and administration		1 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Executive and Council		1 000	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	5 000	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		12 156	12 156	356	2.9%	-	-	-	-	356	2.9%	174	9.9%	(100.0%)
Community and Social Services		12 156	12 156	356	2.9%	-	-	-	-	356	2.9%	174	9.9%	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		69 623	23 623	7 481	10.7%	6 778	9.7%	2 065	8.7%	16 324	69.1%	405	32.3%	409.8%
Energy sources		52 600	6 600	-	-	2 172	4.1%	-	-	2 172	32.9%	-	-	-
Water Management		11 000	7 000	-	-	-	-	1 996	28.5%	1 996	28.5%	-	13.8%	(100.0%)
Waste Water Management		6 023	10 023	7 481	124.2%	4 606	76.5%	69	.7%	12 156	121.3%	405	50.5%	(82.9%)
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	185 103	185 103	13 722	7.4%	35 755	19.3%	36 065	19.5%	85 542	46.2%	85 124	153.1%	(57.6%)
Property rates	16 897	16 897	2 092	12.4%	5 326	31.5%	2 750	16.3%	10 169	60.2%	18 563	403.2%	(85.2%)

Service charges	40 541	40 541	7 762	19.1%	9 085	22.4%	7 490	18.5%	24 338	60.0%	61 374	473.9%	(87.8%)
Other revenue	28 632	28 632	203	.7%	147	.5%	152	.5%	502	1.8%	2 631	39.2%	(94.2%)
Transfers and Subsidies - Operational	60 474	60 474	3 664	6.1%	16 405	27.1%	14 267	23.6%	34 335	56.8%	-	-	(100.0%)
Transfers and Subsidies - Capital	35 779	35 779	-	-	4 792	13.4%	11 406	31.9%	16 198	45.3%	-	-	(100.0%)
Interest	2 779	2 779	-	-	-	-	-	-	-	-	2 556	114.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(141 072)	(141 072)	11 568	(8.2%)	323	(.2%)	(8 132)	5.8%	3 758	(2.7%)	(5 182)	8.7%	56.9%
Suppliers and employees	(139 585)	(139 585)	11 568	(8.3%)	323	(.2%)	(8 132)	5.8%	3 758	(2.7%)	(5 182)	8.9%	56.9%
Finance charges	(1 137)	(1 137)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(350)	(350)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	44 031	44 031	25 290	57.4%	36 077	81.9%	27 933	63.4%	89 301	202.8%	79 942	675.2%	(65.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 779)	(36 779)	(6 895)	18.7%	(2 913)	7.9%	(1 724)	4.7%	(11 531)	31.4%	(666)	42.8%	158.9%
Capital assets	(36 779)	(36 779)	(6 895)	18.7%	(2 913)	7.9%	(1 724)	4.7%	(11 531)	31.4%	(666)	42.8%	158.9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(36 779)	(36 779)	(6 895)	18.7%	(2 913)	7.9%	(1 724)	4.7%	(11 531)	31.4%	(666)	42.8%	158.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 252	7 252	18 395	253.7%	33 165	457.3%	26 209	361.4%	77 769	1 072.4%	79 276	4 101.2%	(66.9%)
Cash/cash equivalents at the year begin:	13 377	36 946	34 765	259.9%	53 180	397.4%	86 325	233.7%	34 765	94.1%	154 430	-	(44.1%)
Cash/cash equivalents at the year end:	20 629	44 198	53 160	257.7%	86 325	418.5%	112 534	254.6%	112 534	254.6%	233 616	733.5%	(51.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 632	2.9%	1 109	1.2%	1 195	1.3%	85 508	94.5%	90 443	34.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 112	9.3%	775	3.4%	581	2.6%	19 125	84.6%	22 592	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 556	4.1%	1 119	1.8%	1 084	1.7%	57 652	92.4%	62 411	23.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 068	2.7%	513	1.3%	604	1.3%	36 921	94.7%	39 006	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 274	3.0%	585	1.4%	571	1.3%	40 625	94.4%	43 055	16.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	111	3.3%	48	1.4%	47	1.4%	3 128	93.8%	3 335	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	2.3%	7	4.2%	0	2%	146	93.3%	157	.1%	-	-	-	-
Total By Income Source	9 756	3.7%	4 156	1.6%	3 983	1.5%	243 103	93.1%	260 998	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 892	5.0%	929	2.5%	720	1.9%	34 238	90.6%	37 779	14.5%	-	-	-	-
Commercial	2 102	10.1%	592	2.9%	544	2.6%	17 523	84.4%	20 761	8.0%	-	-	-	-
Households	4 951	2.7%	2 272	1.3%	2 355	1.3%	171 494	94.7%	181 072	69.4%	-	-	-	-
Other	810	3.8%	364	1.7%	364	1.7%	19 847	92.8%	21 385	8.2%	-	-	-	-
Total By Customer Group	9 756	3.7%	4 156	1.6%	3 983	1.5%	243 103	93.1%	260 998	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 849	1.8%	2 141	2.1%	2 185	2.2%	95 186	93.9%	101 362	73.6%
Bulk Water	229	88.7%	-	-	-	-	29	11.3%	258	2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	324	100.0%	-	-	-	-	-	-	324	2%
Loan repayments	-	-	-	-	-	-	17	100.0%	17	-
Trade Creditors	1 919	14.4%	584	4.4%	995	7.5%	9 794	73.7%	13 293	9.6%
Auditor-General	-	-	183	.9%	583	3.0%	18 855	96.1%	19 621	14.2%
Other	19	.6%	-	-	6	.2%	2 903	99.1%	2 928	2.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 340	3.1%	2 908	2.1%	3 770	2.7%	126 785	92.0%	137 803	100.0%

Contact Details

Municipal Manager	Mrs L S Itumeleng	053 621 0026
Chief Financial Officer	Mr Radile Shuping	053 621 0026

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	271 803	283 981	82 507	30.4%	63 367	23.3%	59 739	21.0%	205 613	72.4%	55 650	73.2%	7.3%
Exchange Revenue													
Service charges - Electricity	58 271	64 002	17 406	29.9%	11 668	20.0%	13 556	21.2%	42 630	66.6%	9 788	60.1%	38.5%
Service charges - Water	24 047	24 047	4 937	20.5%	5 410	22.5%	5 584	23.2%	15 931	66.3%	5 209	62.5%	7.2%
Service charges - Waste Water Management	15 588	15 065	3 821	24.5%	3 730	23.9%	3 689	24.5%	11 240	74.6%	3 398	70.6%	8.6%
Service charges - Waste Management	9 858	9 858	2 560	26.0%	2 627	26.7%	2 446	24.8%	7 634	77.4%	2 216	73.5%	10.4%
Sale of Goods and Rendering of Services	416	308	74	17.9%	48	11.6%	98	31.8%	221	71.7%	42	19.7%	132.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 999	30 406	7 369	32.0%	7 730	33.6%	7 978	26.2%	23 078	75.9%	7 112	95.5%	12.2%
Interest earned from Current and Non Current Assets	548	756	202	36.9%	174	31.8%	196	25.9%	572	75.6%	239	91.8%	(17.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	105	83	23	21.6%	25	24.2%	13	15.5%	61	73.9%	23	73.8%	(45.0%)
Rental from Fixed Assets	199	173	57	28.4%	23	11.6%	41	23.5%	120	69.7%	24	59.1%	66.2%
Licences or permits	77	77	7	9.8%	1	9%	5	6.6%	13	17.3%	12	56.0%	(58.3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 439	834	165	11.5%	128	8.9%	284	34.0%	576	69.1%	187	39.9%	51.9%
Non-Exchange Revenue													
Property rates	20 770	20 770	9 206	44.3%	3 880	18.7%	3 882	18.7%	16 968	81.7%	3 599	80.9%	7.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 736	27 736	664	2.4%	587	2.1%	308	1.1%	1 559	5.6%	1 759	12.7%	(82.5%)
Licences or permits	925	925	276	29.8%	158	17.1%	319	34.5%	753	81.4%	150	61.2%	112.5%
Transfer and subsidies - Operational	81 702	81 702	33 966	41.6%	25 246	30.9%	19 379	23.7%	78 591	96.2%	20 183	97.6%	(4.0%)
Interest Receivables	5 137	5 253	1 255	24.4%	1 412	27.5%	1 443	27.5%	4 110	78.2%	1 228	75.0%	17.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 987	1 987	517	26.0%	519	26.1%	519	26.1%	1 555	78.3%	481	120.8%	7.8%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	269 013	279 146	23 496	8.7%	50 176	18.7%	50 092	17.9%	123 764	44.3%	39 903	48.8%	25.5%
Employee related costs	87 183	89 773	11 751	13.5%	17 260	19.8%	20 310	22.6%	49 321	54.9%	15 222	53.1%	33.4%
Remuneration of councillors	6 305	6 305	1 444	22.9%	1 444	22.9%	1 444	22.9%	4 332	68.7%	1 444	72.0%	-
Bulk purchases - electricity	66 273	66 273	22	-	20 778	31.4%	16 584	25.0%	37 384	56.4%	13 742	74.6%	20.7%
Inventory consumed	1 834	1 854	49	2.7%	295	16.1%	196	10.6%	540	29.1%	229	27.8%	(14.3%)
Debt impairment	18 803	25 971	-	-	2	-	-	-	2	-	-	-	-
Depreciation, Amortisation and Impairment	27 457	27 457	-	-	-	-	-	-	-	-	185	.7%	(100.0%)
Interest,Dividends and Rent on Land	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Contracted services	19 564	19 701	4 062	20.8%	2 596	13.3%	3 593	18.2%	10 251	52.0%	2 385	55.1%	50.7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 592	3 563	20	.8%	162	6.3%	376	10.5%	558	15.7%	367	34.0%	2.5%
Operational Cost and Other Cost	37 002	36 251	6 149	16.6%	7 637	20.6%	7 589	20.9%	21 375	59.0%	6 330	56.2%	19.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 790	4 835	59 010		13 191		9 647		81 849		15 746		
Transfers and subsidies - capital (monetary allocations)	37 433	28 233	9 146	24.4%	3 616	9.7%	16 091	57.0%	28 853	102.2%	-	90.3%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 223	33 067	68 156		16 807		25 738		110 702		15 746		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40 223	33 067	68 156		16 807		25 738		110 702		15 746		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 223	33 067	68 156		16 807		25 738		110 702		15 746		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	34	34	11	32.4%	11	31.3%	1	3.7%	23	67.3%	12	49.3%	(90.1%)
Surplus/(Deficit) for the year	40 256	33 101	68 167		16 818		25 739		110 724		15 759		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	40 154	31 754	2 431	6.1%	7 114	17.7%	3 887	12.2%	13 432	42.3%	2 462	67.5%	57.8%
National Government	37 433	28 233	2 422	6.5%	7 085	18.9%	3 613	12.8%	13 120	46.5%	2 074	69.8%	74.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 433	28 233	2 422	6.5%	7 085	18.9%	3 613	12.8%	13 120	46.5%	2 074	69.8%	74.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 721	3 521	8	.3%	30	1.1%	273	7.8%	312	8.8%	389	49.8%	(29.7%)
Capital Expenditure Functional	40 154	31 754	2 431	6.1%	7 114	17.7%	3 887	12.2%	13 432	42.3%	2 462	67.5%	57.8%
Municipal governance and administration	350	350	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	350	350	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	1 600	353	3.5%	1 171	11.7%	(1 179)	(73.7%)	345	21.6%	(2 036)	69.3%	(42.1%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 000	1 600	353	3.5%	1 171	11.7%	(1 179)	(73.7%)	345	21.6%	(2 036)	69.3%	(42.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 571	1 571	8	.5%	30	1.9%	273	17.4%	311	19.8%	4 161	96.9%	(93.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 571	1 571	8	.5%	30	1.9%	273	17.4%	311	19.8%	4 161	96.9%	(93.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 233	28 233	2 070	7.3%	5 914	20.9%	4 793	17.0%	12 776	45.3%	337	23.8%	1 322.1%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	30.5%	-
Water Management	15 800	15 800	1	-	5 168	32.7%	1 782	11.3%	6 951	44.0%	-	-	(100.0%)
Waste Water Management	12 433	12 433	2 069	16.6%	745	6.0%	3 011	24.2%	5 825	46.9%	337	69.1%	793.5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		270 025	269 256	79 371	29.4%	67 281	24.9%	70 846	26.3%	217 498	80.8%	55 142	89.8%	28.5%
Property rates		17 456	17 456	2 733	15.7%	3 027	17.3%	2 795	16.0%	8 555	49.0%	4 731	57.9%	(40.9%)

Service charges	86 958	91 892	14 691	16.9%	14 756	17.0%	19 122	20.8%	48 569	52.9%	18 102	55.2%	5.6%
Other revenue	30 841	30 080	18 366	59.5%	20 228	65.6%	12 730	42.3%	51 324	170.6%	11 539	220.9%	10.3%
Transfers and Subsidies - Operational	81 702	81 702	33 966	41.6%	25 246	30.9%	19 379	23.7%	78 591	96.2%	20 183	97.6%	(4.0%)
Transfers and Subsidies - Capital	37 433	28 233	9 146	24.4%	3 616	9.7%	16 091	57.0%	28 853	102.2%	-	90.3%	(100.0%)
Interest	15 635	19 894	470	3.0%	407	2.6%	728	3.7%	1 605	8.1%	587	8.4%	24.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(209 367)	(214 083)	(38 931)	18.6%	(21 148)	10.1%	(20 756)	9.7%	(80 835)	37.8%	(29 215)	44.5%	(29.0%)
Suppliers and employees	(209 367)	(214 083)	(38 931)	18.6%	(21 148)	10.1%	(20 756)	9.7%	(80 835)	37.8%	(29 215)	44.8%	(29.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	60 658	55 174	40 440	66.7%	46 133	76.1%	50 089	90.8%	136 662	247.7%	25 927	297.9%	93.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 154)	(31 754)	(6 150)	15.3%	(8 177)	20.4%	(6 314)	19.9%	(20 641)	65.0%	(1 310)	67.7%	382.0%
Capital assets	(40 154)	(31 754)	(6 150)	15.3%	(8 177)	20.4%	(6 314)	19.9%	(20 641)	65.0%	(1 310)	67.7%	382.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(40 154)	(31 754)	(6 150)	15.3%	(8 177)	20.4%	(6 314)	19.9%	(20 641)	65.0%	(1 310)	67.7%	382.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	20 504	23 420	34 291	167.2%	37 956	185.1%	43 775	186.9%	116 021	495.4%	24 618	544.5%	77.8%
Cash/cash equivalents at the year begin:	17 272	5 524	5 524	32.0%	39 814	230.5%	72 770	1 407.9%	5 524	100.0%	89 849	100.0%	(13.4%)
Cash/cash equivalents at the year end:	37 776	28 944	39 814	105.4%	77 770	205.9%	121 545	419.9%	121 545	419.9%	114 467	498.0%	6.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(670)	(.5%)	1 943	1.4%	2 009	1.4%	136 130	97.6%	139 412	25.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 334	4.5%	2 096	4.1%	3 748	7.3%	43 214	84.1%	51 392	9.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 014	1.7%	872	1.5%	750	1.3%	56 562	95.5%	59 199	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 442	1.7%	1 325	1.6%	1 242	1.5%	79 143	95.2%	83 153	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	763	1.0%	863	1.1%	824	1.0%	76 905	96.9%	79 365	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(15)	(.5%)	0	-	0	-	3 223	100.5%	3 208	6%	-	-	-	-
Interest on Arrear Debtor Accounts	3 181	2.4%	3 188	2.4%	3 108	2.3%	124 779	92.9%	134 256	24.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 353)	312.7%	13	(3.0%)	0	(.1%)	907	(209.6%)	(433)	(.1%)	-	-	-	-
Total By Income Source	6 696	1.2%	10 301	1.9%	11 683	2.1%	520 863	94.8%	549 543	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	962	4.7%	1 168	5.7%	1 472	7.2%	16 906	82.4%	20 509	3.7%	-	-	-	-
Commercial	1 620	11.1%	1 022	7.0%	960	6.6%	11 029	75.4%	14 632	2.7%	-	-	-	-
Households	3 445	.7%	7 417	1.5%	6 565	1.8%	464 953	96.0%	484 380	88.1%	-	-	-	-
Other	669	2.2%	694	2.3%	686	2.3%	27 974	93.2%	30 023	5.5%	-	-	-	-
Total By Customer Group	6 696	1.2%	10 301	1.9%	11 683	2.1%	520 863	94.8%	549 543	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 417	17.3%	4 944	15.8%	5 470	17.4%	15 541	49.5%	31 372	94.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	341	100.0%	341	1.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	162	11.2%	64	4.4%	547	37.8%	677	46.7%	1 449	4.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 579	16.8%	5 008	15.1%	6 017	18.1%	16 559	49.9%	33 162	100.0%

Contact Details

Municipal Manager	Mr Themisle W Msengana	051 753 0777
Chief Financial Officer	Mr Noedo Lenard Thiso	051 753 0777

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	175 477	175 477	-	-	-	-	-	-	-	-	-	-	-
Other revenue	7 145	8 078	1 800	25.2%	-	-	9 963	123.3%	11 763	145.6%	-	(2.2%)	(100.0%)
Transfers and Subsidies - Operational	69 588	58 073	95 556	137.3%	96 013	138.0%	112 359	193.5%	303 927	523.4%	38 196	81.8%	194.2%
Transfers and Subsidies - Capital	38 737	58 737	-	-	-	-	-	-	-	-	-	86.3%	-
Interest	4 811	5 029	-	-	87	1.8%	-	-	87	1.7%	-	(4.1%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(281 298)	(349 698)	(58 265)	20.7%	(51 655)	18.4%	(65 042)	18.6%	(174 962)	50.0%	(25 226)	9.9%	157.8%
Suppliers and employees	(270 821)	(312 689)	(58 265)	21.5%	(51 655)	19.1%	(65 042)	20.8%	(174 962)	56.0%	(25 226)	10.3%	157.8%
Finance charges	(10 478)	(37 009)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92 455	33 691	39 091	42.3%	44 444	48.1%	57 280	170.0%	140 815	418.0%	12 971	131.5%	341.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(42 410)	(62 210)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(42 410)	(62 210)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(42 410)	(62 210)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	50 045	(28 519)	39 091	78.1%	44 444	88.8%	57 280	(200.8%)	140 815	(493.8%)	12 971	(4 285.3%)	341.6%
Cash/cash equivalents at the year begin:	26 237	36 909	-	-	39 091	149.0%	83 535	226.3%	-	-	72 657	-	15.0%
Cash/cash equivalents at the year end:	76 282	8 391	39 091	51.2%	83 535	109.5%	140 815	1 678.2%	140 815	1 678.2%	85 627	327.4%	64.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 062	2.4%	11 472	6.8%	2 055	1.2%	150 395	89.5%	167 984	25.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 425	5.4%	15 262	11.1%	2 228	1.6%	112 193	81.8%	137 108	20.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 616	1.7%	5 674	2.7%	2 680	1.3%	197 711	94.3%	209 681	31.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 689	2.0%	4 800	5.0%	2 329	2.8%	73 643	89.3%	82 461	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	837	1.6%	2 648	5.2%	1 285	2.5%	46 390	90.7%	51 160	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	.8%	16	.2%	8	.1%	10 268	99.0%	10 371	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	9 282	100.0%	9 282	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(318)	3.1%	(78)	.8%	(61)	.6%	(9 844)	95.6%	(10 301)	(1.6%)	-	-	-	-
Total By Income Source	17 390	2.6%	39 794	6.1%	10 523	1.6%	590 039	89.7%	657 746	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 390	2.6%	39 794	6.1%	10 523	1.6%	590 039	89.7%	657 746	100.0%	-	-	-	-
Total By Customer Group	17 390	2.6%	39 794	6.1%	10 523	1.6%	590 039	89.7%	657 746	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 423	2.8%	30 864	5.3%	168	-	529 581	91.8%	577 036	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 423	2.8%	30 864	5.3%	168	-	529 581	91.8%	577 036	100.0%

Contact Details

Municipal Manager	Mr Disang Molaale	053 632 9100
Chief Financial Officer	Mr Lindokuhle Ndlovu	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	107 868	99 520	28 496	26.4%	22 584	20.9%	19 420	19.5%	70 500	70.8%	3 712	3.8%	423.2%
Exchange Revenue													
Service charges - Electricity	16 095	16 095	14 702	91.3%	6 513	40.5%	4 413	27.4%	25 629	159.2%	1 942	13.4%	127.3%
Service charges - Water	5 623	5 623	990	17.6%	1 560	27.7%	2 030	36.1%	4 580	81.4%	427	10.7%	375.1%
Service charges - Waste Water Management	4 352	4 352	787	18.1%	1 182	27.2%	1 202	27.6%	3 171	72.9%	256	12.2%	368.7%
Service charges - Waste Management	4 755	4 755	834	17.5%	1 307	27.5%	1 285	27.0%	3 425	72.0%	320	13.5%	302.0%
Sale of Goods and Rendering of Services	22	22	9	39.4%	21	98.3%	11	52.1%	41	189.9%	1	5.6%	883.2%
Agency services	35	35	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	12	-	-	7	-	-	-	7	58.5%	-	-	-
Interest earned from Current and Non Current Assets	2 540	3 120	446	17.6%	992	39.1%	357	11.4%	1 795	57.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	211	210	26	12.3%	(61)	(29.1%)	21	9.9%	(15)	(7.0%)	12	5.8%	77.4%
Licences or permits	11	11	-	-	-	-	4	40.3%	4	40.3%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	16 414	1 678	1	-	-	-	0	-	1	.1%	37	2%	(100.0%)
Non-Exchange Revenue													
Property rates	11 377	15 575	10 614	93.3%	1 527	13.4%	311	2.0%	12 452	79.9%	679	6.8%	(54.1%)
Surcharges and Taxes	1 793	1 793	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1	0	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	6	6	4	68.8%	11	206.5%	3	53.5%	18	328.9%	-	-	(100.0%)
Transfer and subsidies - Operational	42 265	43 865	-	-	9 400	22.2%	9 655	22.0%	19 054	43.4%	-	-	(100.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	528	528	84	16.0%	125	23.7%	127	24.0%	336	63.7%	38	7.6%	231.2%
Gains on Disposal of Fixed and Intangible Assets	11	11	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 831	1 831	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	104 364	100 632	11 996	11.5%	19 949	19.1%	20 205	20.1%	52 151	51.8%	2 621	2.6%	671.0%
Employee related costs	31 407	28 092	3 612	11.5%	5 953	19.0%	6 549	23.3%	16 113	57.4%	1 984	6.8%	230.0%
Remuneration of councillors	5 314	5 314	880	16.6%	1 276	24.0%	1 538	28.9%	3 694	69.5%	615	11.9%	149.9%
Bulk purchases - electricity	21 022	14 992	1 764	8.4%	2 255	10.7%	4 525	30.2%	8 543	57.0%	-	-	(100.0%)
Inventory consumed	2 703	2 581	235	8.7%	484	17.9%	388	15.0%	1 107	42.9%	-	-	(100.0%)
Debt impairment	3 069	3 069	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	5 543	5 543	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	955	55	-	-	-	-	18	32.2%	18	32.2%	-	-	(100.0%)
Contracted services	16 606	22 497	3 716	22.4%	4 445	26.8%	5 269	23.4%	13 430	59.7%	-	-	(100.0%)
Transfers and subsidies	1 159	1 159	23	2.0%	5	4%	-	-	28	2.4%	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	14 993	15 736	1 767	11.8%	5 531	36.9%	1 920	12.2%	9 218	58.6%	21	.1%	8 858.6%
Disposal of Fixed and Intangible Assets	4	4	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 590	1 590	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 504	(1 112)	16 500		2 635		(786)		18 349		1 091		
Transfers and subsidies - capital (monetary allocations)	10 269	10 269	-	-	829	8.1%	5 330	51.9%	6 158	60.0%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 773	9 157	16 500		3 464		4 544		24 508		1 091		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	13 773	9 157	16 500		3 464		4 544		24 508		1 091		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 773	9 157	16 500		3 464		4 544		24 508		1 091		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 773	9 157	16 500		3 464		4 544		24 508		1 091		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	14 350	14 350	829	5.8%	1 801	12.6%	3 392	23.6%	6 022	42.0%	-	-	(100.0%)
National Government	10 270	10 270	829	8.1%	1 801	17.5%	3 310	32.2%	5 939	57.8%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 270	10 270	829	8.1%	1 801	17.5%	3 310	32.2%	5 939	57.8%	-	-	(100.0%)
Borrowing	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 280	1 280	-	-	-	-	83	6.5%	83	6.5%	-	-	(100.0%)
Capital Expenditure Functional	14 350	14 350	829	5.8%	1 801	12.6%	3 392	23.6%	6 022	42.0%	-	-	(100.0%)
Municipal governance and administration	680	680	-	-	-	-	83	12.2%	83	12.2%	-	-	(100.0%)
Executive and Council	280	280	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	400	400	-	-	-	-	83	20.7%	83	20.7%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	600	600	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	600	600	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 270	10 270	829	8.1%	1 801	17.5%	3 310	32.2%	5 939	57.8%	-	-	(100.0%)
Energy sources	1 500	3 660	-	-	1 002	66.8%	3 108	84.9%	4 110	112.3%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 770	6 610	829	9.4%	799	9.1%	202	3.0%	1 830	27.7%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	110 429	101 642	3 694	3.3%	6 168	5.6%	11 787	11.6%	21 649	21.3%	762	.7%	1 446.8%
Property rates	10 620	14 380	590	5.6%	1 646	15.5%	1 113	7.7%	3 349	23.3%	144	1.5%	673.0%

Service charges	25 837	25 837	2 988	11.6%	2 549	9.9%	8 245	31.9%	13 781	53.3%	594	3.1%	1 287.2%
Other revenue	18 491	3 753	109	.6%	1 897	10.3%	(11 337)	(302.1%)	(9 331)	(248.6%)	23	.1%	(49 759.8%)
Transfers and Subsidies - Operational	42 672	44 272	-	-	-	-	10 606	24.0%	10 606	24.0%	-	-	(100.0%)
Transfers and Subsidies - Capital	10 269	10 269	-	-	-	-	3 183	31.0%	3 183	31.0%	-	-	(100.0%)
Interest	2 540	3 131	7	.3%	77	3.0%	(23)	(.7%)	60	1.9%	1	-	(2 816.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(89 307)	(86 576)	(12 961)	14.5%	(18 064)	20.2%	(21 977)	25.4%	(53 003)	61.2%	(3 950)	4.8%	456.4%
Suppliers and employees	(89 307)	(86 576)	(12 961)	14.5%	(18 064)	20.2%	(21 977)	25.4%	(53 003)	61.2%	(3 950)	4.8%	456.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 122	15 066	(9 268)	(43.9%)	(11 896)	(56.3%)	(10 190)	(67.6%)	(31 354)	(208.1%)	(3 188)	(12.2%)	219.6%
Cash Flow from Investing Activities													
Receipts	-	-	(63)	-	21	-	24	-	(18)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(63)	-	21	-	24	-	(18)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 350)	(14 350)	(953)	6.6%	(689)	4.8%	(3 901)	27.2%	(5 544)	38.6%	-	-	(100.0%)
Capital assets	(14 350)	(14 350)	(953)	6.6%	(689)	4.8%	(3 901)	27.2%	(5 544)	38.6%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(14 350)	(14 350)	(1 016)	7.1%	(688)	4.7%	(3 877)	27.0%	(5 561)	38.8%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	7	-	4	-	1	-	12	-	1	-	64.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	7	-	4	-	1	-	12	-	1	-	64.1%
Payments	(750)	(750)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(750)	(750)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(750)	(750)	7	(1.0%)	4	(.5%)	1	(.2%)	12	(1.6%)	1	-	64.1%
Net Increase/(Decrease) in cash held	6 022	(34)	(10 277)	(170.7%)	(12 560)	(208.6%)	(14 065)	40 997.6%	(36 903)	107 563.1%	(3 187)	(26.8%)	341.3%
Cash/cash equivalents at the year begin:	47 204	37 458	36 227	76.7%	27 950	59.2%	18 599	49.7%	36 227	96.7%	-	-	(100.0%)
Cash/cash equivalents at the year end:	53 226	37 424	27 950	52.5%	18 599	34.9%	4 533	12.1%	4 533	12.1%	(3 187)	(6.4%)	(242.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	933	5.2%	525	2.9%	620	3.4%	16 000	88.5%	18 078	22.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4	-	37	.3%	49	.4%	12 181	99.3%	12 272	15.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 742	53.3%	342	1.2%	324	1.1%	13 121	44.4%	29 528	37.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	426	4.0%	403	3.7%	317	2.9%	9 629	89.4%	10 774	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	443	3.6%	398	3.3%	377	3.1%	10 991	90.0%	12 208	15.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	0	-	0	-	528	100.0%	528	.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 029)	167.0%	53	(1.3%)	15	(.3%)	2 752	(65.4%)	(4 209)	(5.3%)	-	-	-	-
Total By Income Source	10 519	13.3%	1 758	2.2%	1 701	2.1%	65 202	82.3%	79 179	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 455	70.2%	68	.9%	31	.4%	2 219	28.5%	7 773	9.8%	-	-	-	-
Commercial	2 470	38.2%	179	2.6%	177	2.7%	3 642	56.3%	6 469	8.2%	-	-	-	-
Households	(3 953)	(8.6%)	1 400	3.0%	1 380	3.0%	47 338	102.5%	46 166	58.3%	-	-	-	-
Other	6 547	34.9%	110	.6%	113	.6%	12 002	63.9%	18 772	23.7%	-	-	-	-
Total By Customer Group	10 519	13.3%	1 758	2.2%	1 701	2.1%	65 202	82.3%	79 179	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	134	7.1%	180	9.6%	100	5.3%	1 472	78.0%	1 887	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	134	7.1%	180	9.6%	100	5.3%	1 472	78.0%	1 887	100.0%

Contact Details

Municipal Manager	Mr F. Manuel	053 382 3012
Chief Financial Officer	Ms Jonita Phatheka Jack	

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	100 245	100 245	42 904	42.8%	(3 996)	(4.0%)	10 800	10.8%	49 707	49.6%	11 575	55.9%	(6.7%)
Exchange Revenue													
Service charges - Electricity	11 557	11 557	2 305	19.9%	1 839	15.9%	2 698	23.3%	6 842	59.2%	2 133	42.8%	26.5%
Service charges - Water	11 189	11 189	2 170	19.4%	3 978	35.6%	3 393	30.3%	9 541	85.3%	1 859	52.0%	82.5%
Service charges - Waste Water Management	5 083	5 083	645	12.7%	918	18.1%	913	18.0%	2 476	48.7%	1 528	41.9%	(40.2%)
Service charges - Waste Management	2 005	2 005	312	15.6%	466	23.2%	466	23.2%	1 244	62.0%	740	65.6%	(37.1%)
Sale of Goods and Rendering of Services	100	100	17	17.0%	3	2.9%	6	6.2%	26	26.0%	55	80.2%	(88.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 047	5 047	656	13.0%	1 040	20.6%	1 111	22.0%	2 807	55.6%	1 535	66.1%	(27.6%)
Interest earned from Current and Non Current Assets	444	444	108	24.4%	76	17.2%	6	1.4%	191	43.0%	34	47.3%	(81.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	569	569	86	15.2%	118	20.8%	75	13.2%	280	49.1%	158	60.3%	(52.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	10 875	10 875	2 874	26.4%	1 665	15.3%	1 660	15.3%	6 199	57.0%	2 749	53.7%	(39.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 774	42 774	33 560	78.5%	(14 480)	(33.9%)	(100)	(2%)	18 980	44.4%	360	74.4%	(127.8%)
Interest Receivables	865	865	169	19.5%	381	44.0%	572	66.1%	1 122	129.7%	424	66.1%	34.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	9 736	9 736	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	101 323	107 009	23 493	23.2%	17 903	17.7%	18 692	17.5%	60 088	56.2%	34 329	60.3%	(45.6%)
Employee related costs	30 781	36 851	8 656	28.1%	8 693	28.2%	8 598	23.3%	25 948	70.4%	7 763	67.4%	10.8%
Remuneration of councillors	4 489	4 489	1 075	23.9%	1 075	23.9%	1 068	23.8%	3 218	71.7%	1 075	71.9%	(7.1%)
Bulk purchases - electricity	19 800	19 800	7 510	37.9%	3 874	19.6%	4 928	24.9%	16 312	82.4%	12 843	82.7%	(61.6%)
Inventory consumed	2 903	3 289	495	17.0%	200	9.0%	266	8.1%	1 021	31.1%	587	31.8%	(54.7%)
Debt impairment	3 000	3 000	62	2.1%	181	6.0%	46	1.5%	289	9.6%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	8 871	8 871	-	-	-	-	-	-	-	-	-	-	-
Interest, Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 275	7 775	3 232	51.5%	2 860	45.6%	1 573	20.2%	7 665	98.6%	3 692	104.7%	(57.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 721	13 721	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	11 483	9 213	2 462	21.4%	959	8.4%	2 212	24.0%	5 634	61.1%	8 369	115.4%	(73.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 078)	(6 764)	19 411		(21 899)		(7 893)		(10 381)		(22 754)		
Transfers and subsidies - capital (monetary allocations)	18 492	31 079	10 413	56.3%	(951)	(5.1%)	-	-	9 462	30.4%	2 011	48.8%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 414	24 314	29 824		(22 850)		(7 893)		(919)		(20 743)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	17 414	24 314	29 824		(22 850)		(7 893)		(919)		(20 743)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 414	24 314	29 824		(22 850)		(7 893)		(919)		(20 743)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 414	24 314	29 824		(22 850)		(7 893)		(919)		(20 743)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	18 492	31 079	19 062	103.1%	5 207	28.2%	1 171	3.8%	25 439	81.9%	5 225	63.2%	(77.6%)
National Government	18 492	31 079	19 062	103.1%	5 207	28.2%	1 171	3.8%	25 439	81.9%	5 225	63.2%	(77.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 492	31 079	19 062	103.1%	5 207	28.2%	1 171	3.8%	25 439	81.9%	5 225	63.2%	(77.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	18 492	31 079	19 062	103.1%	5 207	28.2%	1 171	3.8%	25 439	81.9%	5 225	63.2%	(77.6%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 492	31 079	19 062	103.1%	5 207	28.2%	1 171	3.8%	25 439	81.9%	5 225	63.2%	(77.6%)
Energy sources	400	400	120	30.0%	180	45.0%	-	-	300	75.0%	217	82.8%	(100.0%)
Water Management	18 092	30 679	18 942	104.7%	5 027	27.8%	1 171	3.8%	25 140	81.9%	5 008	60.8%	(76.6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	164 510	177 097	84 702	51.5%	(13 311)	(8.1%)	(988)	(.6%)	70 403	39.8%	9 514	43.8%	(110.4%)
Property rates	9 901	9 901	760	7.7%	718	7.3%	670	6.8%	2 148	21.7%	1 078	43.6%	(37.8%)

Service charges	22 279	22 279	2 538	11.4%	2 608	11.7%	3 130	14.0%	8 276	37.1%	10 013	52.7%	(68.7%)
Other revenue	77 031	89 617	50 824	66.0%	(1 373)	(1.8%)	(4 718)	(5.3%)	44 733	49.9%	(1 582)	39.4%	198.2%
Transfers and Subsidies - Operational	36 674	36 674	30 560	83.3%	(15 280)	(41.7%)	(100)	(.3%)	15 180	41.4%	-	66.7%	(100.0%)
Transfers and Subsidies - Capital	18 492	18 492	-	-	-	-	-	-	-	-	-	9.7%	-
Interest	134	134	20	14.6%	16	12.0%	30	22.7%	66	49.3%	5	(153.8%)	471.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 236)	(50 549)	(50 610)	90.0%	(11 130)	19.8%	538	(1.1%)	(61 202)	121.1%	(10 364)	36.3%	(105.2%)
Suppliers and employees	(56 236)	(50 549)	(50 610)	90.0%	(11 130)	19.8%	538	(1.1%)	(61 202)	121.1%	(10 364)	36.3%	(105.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	108 275	126 548	34 092	31.5%	(24 440)	(22.6%)	(450)	(.4%)	9 201	7.3%	(850)	46.9%	(47.8%)
Cash Flow from Investing Activities													
Receipts	9 736	9 736	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	9 736	9 736	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 266)	(21 266)	(21 072)	99.1%	(5 643)	26.5%	(1 171)	5.5%	(27 886)	131.1%	(5 225)	71.3%	(77.6%)
Capital assets	(21 266)	(21 266)	(21 072)	99.1%	(5 643)	26.5%	(1 171)	5.5%	(27 886)	131.1%	(5 225)	71.3%	(77.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(11 530)	(11 530)	(21 072)	182.8%	(5 643)	48.9%	(1 171)	10.2%	(27 886)	241.9%	(5 225)	124.3%	(77.6%)
Cash Flow from Financing Activities													
Receipts	-	-	19	-	27	-	3	-	49	-	36	-	(92.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	19	-	27	-	3	-	49	-	36	-	(92.5%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	19	-	27	-	3	-	49	-	36	-	(92.5%)
Net Increase/(Decrease) in cash held	96 745	115 018	13 039	13.5%	(30 056)	(31.1%)	(1 619)	(1.4%)	(18 636)	(16.2%)	(6 038)	36.8%	(73.2%)
Cash/cash equivalents at the year begin:	28 164	28 164	-	-	20 360	72.3%	20 054	71.2%	-	-	(12 118)	-	(265.5%)
Cash/cash equivalents at the year end:	124 908	143 182	20 360	16.3%	20 054	16.1%	18 435	12.9%	18 435	12.9%	(18 155)	(19.1%)	(201.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 090	3.1%	803	2.3%	1 327	3.8%	31 484	90.7%	34 705	39.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	62	5%	149	1.2%	182	1.4%	12 166	96.9%	12 559	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	6%	21	6%	21	6%	3 231	98.1%	3 293	3.7%	-	-	-	-
Total By Income Source	1 848	2.1%	1 618	1.8%	2 099	2.4%	83 381	93.7%	88 946	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	86	13.3%	90	13.9%	48	7.4%	423	65.4%	646	7%	-	-	-	-
Commercial	310	3.4%	247	2.7%	234	2.6%	8 361	91.4%	9 152	10.3%	-	-	-	-
Households	1 432	1.9%	1 261	1.7%	1 796	2.4%	71 367	94.1%	75 856	85.3%	-	-	-	-
Other	20	6%	21	6%	21	6%	3 231	98.1%	3 293	3.7%	-	-	-	-
Total By Customer Group	1 848	2.1%	1 618	1.8%	2 099	2.4%	83 381	93.7%	88 946	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 086	1.6%	-	-	3 018	2.4%	122 552	96.0%	127 657	79.3%
Bulk Water	-	-	105	1.2%	107	1.2%	8 470	97.6%	8 682	5.4%
PAYE deductions	331	100.0%	-	-	-	-	-	-	331	2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	28	5.0%	-	-	541	95.0%	569	4%
Auditor-General	151	1.0%	145	.9%	151	1.0%	14 825	97.1%	15 271	9.5%
Other	-	-	312	3.7%	439	5.2%	7 669	91.1%	8 420	5.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 568	1.6%	590	.4%	3 715	2.3%	154 058	95.7%	160 931	100.0%

Contact Details

Municipal Manager	Mr Barnett	053 050 5161
Chief Financial Officer	Mr Barnett	053 050 5161

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	117 100	108 779	30 038	25.7%	11 322	9.7%	1 408	1.3%	42 768	39.3%	21 671	72.9%	(93.5%)	
Exchange Revenue														
Service charges - Electricity	25 343	21 343	4 866	19.2%	4 237	16.7%	(1 209)	(5.7%)	7 895	37.0%	6 594	68.8%	(118.3%)	
Service charges - Water	6 311	6 500	1 424	22.6%	1 470	23.3%	659	10.1%	3 552	54.6%	1 383	57.9%	(52.4%)	
Service charges - Waste Water Management	4 208	4 457	1 187	28.2%	1 158	27.5%	389	8.7%	2 734	61.3%	952	70.8%	(59.1%)	
Service charges - Waste Management	3 302	2 500	636	19.3%	620	18.8%	208	8.3%	1 464	58.5%	502	47.6%	(58.6%)	
Sale of Goods and Rendering of Services	274	137	59	21.7%	11	3.9%	27	20.0%	98	71.3%	54	61.4%	(49.3%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	102.4%	-	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	12 727	10 000	1 578	12.4%	1 657	13.0%	463	4.6%	3 699	37.0%	1 729	55.9%	(73.2%)	
Interest earned from Current and Non Current Assets	392	100	-	-	-	-	0	.4%	0	.4%	26	12.7%	(98.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	312	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	699	699	153	21.9%	153	21.8%	57	8.1%	362	51.8%	166	76.2%	(66.0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 281	2 281	569	25.0%	209	9.2%	130	5.7%	908	39.8%	303	41.9%	(57.1%)	
Non-Exchange Revenue														
Property rates	10 021	10 021	4 912	49.0%	1 270	12.7%	426	4.2%	6 607	65.9%	1 425	70.7%	(70.1%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	65	100	1	1.5%	-	-	1	1.4%	2	2.4%	1	4.0%	180.0%	
Licences or permits	456	456	41	8.9%	45	9.8%	62	13.5%	147	32.2%	42	32.6%	48.1%	
Transfer and subsidies - Operational	43 772	43 248	14 128	32.3%	-	-	29	.1%	14 157	32.7%	8 048	92.3%	(99.6%)	
Interest Receivables	1 936	1 936	484	25.0%	492	25.4%	166	8.6%	1 142	59.0%	445	41.3%	(62.7%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	133 280	136 005	24 364	18.3%	20 898	15.7%	13 701	10.1%	58 963	43.4%	15 355	50.4%	(10.8%)	
Employee related costs	45 983	45 460	10 922	23.8%	11 693	25.4%	7 297	16.1%	29 912	65.8%	9 866	71.3%	(26.0%)	
Remuneration of councillors	4 326	6 571	1 352	31.2%	1 322	30.6%	863	13.1%	3 537	53.8%	1 583	74.1%	(45.5%)	
Bulk purchases - electricity	21 151	21 151	5 295	25.0%	2 484	11.7%	1 091	5.2%	8 870	41.9%	1 603	46.6%	(31.9%)	
Inventory consumed	4 535	4 593	332	7.3%	310	6.8%	509	11.1%	1 151	25.0%	311	33.5%	63.7%	
Debt impairment	-	7 624	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	11 220	11 220	-	-	-	-	-	-	-	-	-	-	-	
Interest/Dividends and Rent on Land	10 660	10 660	1 834	17.2%	1 531	14.4%	1 455	13.7%	4 820	45.2%	582	18.5%	150.3%	
Contracted services	11 603	11 724	1 141	9.8%	6	.1%	312	2.7%	1 459	12.4%	284	19.4%	9.8%	
Transfers and subsidies	-	100	28	-	4	-	14	14.0%	46	46.2%	18	-	(20.0%)	
Irrecoverable debts written off	10 224	2 600	-	-	-	-	-	-	-	-	-	-	-	
Operational Cost and Other Cost	13 579	14 303	3 460	25.5%	3 547	26.1%	2 160	15.1%	9 167	64.1%	1 109	47.9%	94.9%	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(16 180)	(27 227)	5 675		(9 576)		(12 294)		(16 195)		6 316			
Transfers and subsidies - capital (monetary allocations)	15 858	16 382	-	-	3 825	24.1%	-	-	3 825	23.4%	-	-	-	
Transfers and subsidies - capital (in-kind)	-	54 680	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(322)	43 835	5 675		(5 751)		(12 294)		(12 370)		6 316			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(322)	43 835	5 675		(5 751)		(12 294)		(12 370)		6 316			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(322)	43 835	5 675		(5 751)		(12 294)		(12 370)		6 316			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(322)	43 835	5 675		(5 751)		(12 294)		(12 370)		6 316			

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	15 858	16 382	4 769	30.1%	4 618	29.1%	1 768	10.8%	11 155	68.1%	-	-	(100.0%)
National Government	15 858	16 382	4 769	30.1%	4 618	29.1%	1 768	10.8%	11 155	68.1%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 858	16 382	4 769	30.1%	4 618	29.1%	1 768	10.8%	11 155	68.1%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	15 858	71 062	4 769	30.1%	4 618	29.1%	1 768	2.5%	11 155	15.7%	-	-	(100.0%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 948	10 472	3 870	38.9%	1 915	19.2%	404	3.9%	6 188	59.1%	-	-	(100.0%)
Planning and Development	9 948	10 472	3 870	38.9%	1 915	19.2%	404	3.9%	6 188	59.1%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 910	60 590	899	15.2%	2 703	45.7%	1 364	2.3%	4 966	8.2%	-	-	(100.0%)
Energy sources	5 910	60 590	899	15.2%	2 703	45.7%	1 364	2.3%	4 966	8.2%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	111 598	112 122	-	-	-	-	949	.8%	949	.8%	130 293	423.0%	(99.3%)
Property rates	6 953	6 953	-	-	-	-	-	-	-	-	5 660	451.5%	(100.0%)

Service charges	29 885	29 885	-	-	-	-	470	1.6%	470	1.6%	48 539	423.5%	(99.0%)
Other revenue	2 281	2 281	-	-	-	-	81	3.5%	81	3.5%	6 072	706.9%	(98.7%)
Transfers and Subsidies - Operational	43 190	43 190	-	-	-	-	399	.9%	399	.9%	70 016	643.7%	(99.4%)
Transfers and Subsidies - Capital	15 858	16 382	-	-	-	-	-	-	-	-	-	221.8%	-
Interest	13 431	13 431	-	-	-	-	-	-	-	-	7	.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(111 277)	(111 277)	4 716	(4.2%)	(6 537)	5.9%	(11 236)	10.1%	(13 056)	11.7%	(1 909)	9.0%	488.5%
Suppliers and employees	(100 618)	(100 618)	4 716	(4.7%)	(6 537)	6.5%	(11 236)	11.2%	(13 056)	13.0%	(1 909)	9.9%	488.5%
Finance charges	(10 660)	(10 660)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	321	845	4 716	1 468.6%	(6 537)	(2 035.4%)	(10 286)	(1 217.7%)	(12 107)	(1 433.2%)	128 384	5 319.7%	(108.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 858)	(16 382)	-	-	-	-	(2 017)	12.3%	(2 017)	12.3%	-	-	(100.0%)
Capital assets	(15 858)	(16 382)	-	-	-	-	(2 017)	12.3%	(2 017)	12.3%	-	-	(100.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(15 858)	(16 382)	-	-	-	-	(2 017)	12.3%	(2 017)	12.3%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 537)	(15 537)	4 716	(30.4%)	(6 537)	42.1%	(12 304)	79.2%	(14 124)	90.9%	128 384	(3 383.7%)	(109.6%)
Cash/cash equivalents at the year begin:	219	52	-	-	4 716	2 153.5%	(1 820)	(3 508.7%)	-	-	363 325	-	(100.5%)
Cash/cash equivalents at the year end:	(15 318)	(15 485)	4 716	(30.8%)	(1 820)	11.9%	(14 124)	91.2%	(14 124)	91.2%	491 708	(6 427.4%)	(102.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 411	3.1%	890	1.9%	596	1.3%	43 125	93.7%	46 022	30.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 561	15.5%	717	4.3%	543	3.3%	12 686	76.9%	16 506	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	990	3.8%	402	1.6%	390	1.5%	24 039	83.1%	25 921	17.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 142	3.2%	506	1.5%	613	1.4%	33 613	93.9%	35 793	23.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	643	3.1%	296	1.4%	293	1.4%	19 703	94.1%	20 937	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	3.3%	14	1.6%	10	1.2%	783	93.9%	834	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	.6%	1	-	1	-	5 138	99.4%	5 170	3.4%	-	-	-	-
Total By Income Source	6 805	4.5%	2 845	1.9%	2 346	1.6%	139 086	92.1%	151 082	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	279	2.0%	121	.9%	122	.9%	13 163	96.2%	13 686	9.1%	-	-	-	-
Commercial	369	13.7%	104	3.9%	45	1.7%	2 178	80.8%	2 697	1.8%	-	-	-	-
Households	6 148	4.6%	2 617	1.9%	2 175	1.6%	123 629	91.9%	134 569	89.1%	-	-	-	-
Other	9	7.3%	3	2.1%	3	2.1%	115	88.5%	130	.1%	-	-	-	-
Total By Customer Group	6 805	4.5%	2 845	1.9%	2 346	1.6%	139 086	92.1%	151 082	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 933	.9%	2 121	1.0%	2 260	1.1%	199 745	96.9%	206 059	76.9%
Bulk Water	-	-	-	-	-	-	6	100.0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	289	1.1%	430	1.7%	275	1.1%	25 031	96.2%	26 025	9.7%
Auditor-General	114	.4%	217	.8%	322	1.2%	27 181	97.7%	27 833	10.4%
Other	123	1.5%	188	2.3%	21	.3%	7 677	95.9%	8 009	3.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 459	.9%	2 955	1.1%	2 879	1.1%	259 639	96.9%	267 932	100.0%

Contact Details

Municipal Manager	Ms Kealeboga Gaborone	053 203 0005
Chief Financial Officer	Ms Remotlwe Babedijwejang	053 203 0005

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	186 591	183 859	52 350	28.1%	52 237	28.0%	44 027	23.9%	148 614	80.8%	40 711	60.1%	8.1%	
Exchange Revenue														
Service charges - Electricity	27 175	27 934	6 883	25.3%	7 086	26.1%	6 023	21.6%	19 992	71.6%	5 209	67.0%	15.6%	
Service charges - Water	18 534	17 348	4 017	21.7%	4 657	25.1%	4 063	23.4%	12 737	73.4%	4 357	67.6%	(6.7%)	
Service charges - Waste Water Management	9 471	9 588	2 421	25.6%	2 373	25.1%	2 434	25.4%	7 228	75.4%	2 284	75.2%	6.5%	
Service charges - Waste Management	4 301	4 613	1 150	26.7%	1 157	26.9%	1 163	25.2%	3 469	75.2%	1 041	75.3%	11.7%	
Sale of Goods and Rendering of Services	510	510	53	10.4%	96	18.9%	58	11.3%	207	40.6%	32	34.8%	82.7%	
Agency services	604	1 122	302	49.9%	262	43.4%	183	16.3%	747	66.5%	179	102.3%	2.2%	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	21 681	21 681	5 466	25.2%	5 384	24.8%	5 471	25.2%	16 321	75.3%	5 455	76.2%	3%	
Interest earned from Current and Non Current Assets	551	551	16	3.0%	17	3.2%	59	10.7%	93	16.8%	116	66.3%	(49.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	4 403	1 152	291	6.6%	286	6.5%	277	24.1%	854	74.1%	690	53.3%	(59.8%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 781	2 781	2	.1%	1	-	2	.1%	5	2%	11	3.5%	(84.1%)	
Non-Exchange Revenue														
Property rates	36 002	36 002	7 454	20.7%	7 687	21.4%	7 869	21.9%	23 010	63.9%	6 845	60.0%	15.0%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	6	5	-	-	2	26.4%	22	456.1%	24	490.8%	-	-	(100.0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	54 132	54 132	22 213	41.0%	21 130	39.0%	14 287	26.4%	57 630	106.5%	12 721	45.2%	12.3%	
Interest Receivables	6 438	6 438	2 082	32.3%	2 098	32.6%	2 118	32.9%	6 298	97.8%	1 771	78.7%	19.5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	197 675	221 763	17 018	8.6%	47 846	24.2%	24 949	11.3%	89 814	40.5%	37 578	47.4%	(33.6%)	
Employee related costs	63 178	63 178	9 255	14.6%	10 476	16.6%	15 017	23.8%	34 748	55.0%	13 727	61.4%	9.4%	
Remuneration of councillors	4 667	4 667	955	20.5%	955	20.5%	1 435	30.7%	3 345	71.7%	1 411	66.9%	1.7%	
Bulk purchases - electricity	47 609	47 609	-	-	13 831	29.1%	3 407	7.2%	17 238	36.2%	9 425	48.8%	(63.9%)	
Inventory consumed	6 093	6 093	1 402	23.0%	1 298	21.3%	1 496	24.6%	4 196	68.9%	1 164	63.3%	28.5%	
Debt impairment	20 791	20 791	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	21 368	21 368	-	-	-	-	-	-	-	-	-	-	-	
Interest/Dividends and Rent on Land	3 071	22 652	0	-	10 293	335.2%	14	.1%	10 307	45.5%	6 580	179.2%	(99.8%)	
Contracted services	13 170	15 417	2 518	19.1%	4 740	36.0%	2 258	14.6%	9 516	61.7%	2 939	60.0%	(23.2%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	1 634	1 634	264	16.2%	177	10.8%	90	5.5%	532	32.5%	221	110.4%	(59.2%)	
Operational Cost and Other Cost	16 093	18 353	2 622	16.3%	6 075	37.8%	1 232	6.7%	9 930	54.1%	2 110	57.3%	(41.6%)	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(11 084)	(37 904)	35 332		4 391		19 078		58 800		3 133			
Transfers and subsidies - capital (monetary allocations)	33 013	33 013	3 030	9.2%	5 851	17.7%	3 906	11.8%	12 787	38.7%	-	-	(100.0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	21 929	(4 891)	38 362		10 242		22 984		71 588		3 133			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	21 929	(4 891)	38 362		10 242		22 984		71 588		3 133			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	21 929	(4 891)	38 362		10 242		22 984		71 588		3 133			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	21 929	(4 891)	38 362		10 242		22 984		71 588		3 133			

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	36 202	46 513	1 810	5.0%	8 618	23.8%	752	1.6%	11 180	24.0%	1 099	9.9%	(31.5%)
National Government	33 013	33 013	1 810	5.5%	8 618	26.1%	752	2.3%	11 180	33.9%	1 099	9.9%	(31.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 013	33 013	1 810	5.5%	8 618	26.1%	752	2.3%	11 180	33.9%	1 099	9.9%	(31.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 189	13 500	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	36 202	46 602	1 810	5.0%	8 618	23.8%	1 304	2.8%	11 732	25.2%	1 099	9.9%	18.7%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 013	11 013	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 013	11 013	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 189	35 589	1 810	7.2%	8 618	34.2%	1 304	3.7%	11 732	33.0%	1 099	9.9%	18.7%
Energy sources	12 000	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	13 189	23 589	-	-	-	-	2 756	11.7%	2 756	11.7%	-	-	(100.0%)
Waste Water Management	-	-	1 810	-	8 618	-	(1 452)	-	8 976	-	1 099	102 059 000.0%	(232.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	168 091	218 361	-	-	-	-	-	-	-	-	223 482	324.1%	(100.0%)
Property rates	27 722	29 182	-	-	-	-	-	-	-	-	29 641	232.7%	(100.0%)

Service charges	45 801	58 491	-	-	-	-	-	-	-	61 383	354.9%	(100.0%)	
Other revenue	7 424	47 543	-	-	-	-	-	-	-	12 243	1 228.1%	(100.0%)	
Transfers and Subsidies - Operational	54 132	54 132	-	-	-	-	-	-	-	104 132	359.1%	(100.0%)	
Transfers and Subsidies - Capital	33 013	29 013	-	-	-	-	-	-	-	16 000	246.3%	(100.0%)	
Interest	-	-	-	-	-	-	-	-	-	83	3.0%	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(131 561)	(203 135)	(10 184)	7.7%	(17 522)	13.3%	(15 484)	7.6%	(43 190)	21.3%	(12 759)	11.5%	21.4%
Suppliers and employees	(129 338)	(180 484)	(10 184)	7.9%	(17 522)	13.5%	(15 484)	8.6%	(43 190)	23.9%	(12 759)	11.8%	21.4%
Finance charges	(2 223)	(22 652)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 530	15 225	(10 184)	(27.9%)	(17 522)	(48.0%)	(15 484)	(101.7%)	(43 190)	(283.7%)	210 723	4 692.5%	(107.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 056)	(53 490)	-	-	-	-	-	-	-	-	(1 263)	11.3%	(100.0%)
Capital assets	(22 056)	(53 490)	-	-	-	-	-	-	-	-	(1 263)	11.3%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(22 056)	(53 490)	-	-	-	-	-	-	-	-	(1 263)	11.3%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 346)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 346)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 346)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	13 128	(38 264)	(10 184)	(77.6%)	(17 522)	(133.5%)	(15 484)	40.5%	(43 190)	112.9%	209 460	(4 088.5%)	(107.4%)
Cash/cash equivalents at the year begin:	22	22	-	-	(10 184)	(46 631.8%)	(27 706)	(126 859.5%)	-	-	241 934	-	(111.5%)
Cash/cash equivalents at the year end:	13 150	(38 243)	(10 184)	(77.4%)	(27 706)	(210.7%)	(43 190)	112.9%	(43 190)	112.9%	451 394	1 465.6%	(109.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 604	3.7%	1 900	1.5%	2 138	1.7%	117 320	93.1%	125 962	36.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 356	10.0%	570	2.4%	508	2.2%	20 029	85.4%	23 463	6.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 900	4.5%	2 113	1.9%	2 048	1.9%	99 579	91.7%	108 640	31.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 552	4.7%	1 152	2.1%	1 110	2.0%	49 496	91.1%	54 310	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 200	4.9%	535	2.2%	525	2.1%	22 457	90.9%	24 717	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	325	3.5%	152	1.6%	147	1.6%	8 649	93.3%	9 272	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	89	5.6%	35	2.2%	30	1.9%	1 422	90.3%	1 575	5%	-	-	-	-
Total By Income Source	16 025	4.6%	6 457	1.9%	6 506	1.9%	318 951	91.7%	347 939	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 752	5.7%	1 373	2.8%	1 298	2.7%	42 796	88.8%	48 220	13.9%	-	-	-	-
Commercial	2 332	8.5%	694	2.5%	608	2.2%	23 904	86.8%	27 539	7.9%	-	-	-	-
Households	10 867	4.0%	4 364	1.6%	4 575	1.7%	251 270	92.7%	271 096	77.9%	-	-	-	-
Other	53	4.9%	26	2.4%	24	2.2%	981	90.5%	1 084	3%	-	-	-	-
Total By Customer Group	16 025	4.6%	6 457	1.9%	6 506	1.9%	318 951	91.7%	347 939	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	230	.1%	6	-	5 617	1.7%	328 047	98.2%	333 899	90.8%
Bulk Water	2	.1%	4	.2%	-	-	1 680	99.7%	1 686	.5%
PAYE deductions	-	-	-	-	-	-	2 001	100.0%	2 001	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	13	100.0%	13	-
Trade Creditors	406	2.2%	141	.8%	908	4.9%	17 141	92.2%	18 596	5.1%
Auditor-General	-	-	-	-	-	-	9 829	100.0%	9 829	2.7%
Other	282	16.2%	29	1.7%	860	49.3%	572	32.8%	1 743	.5%
Medical Aid deductions	-	-	-	-	-	-	107	100.0%	107	-
Total	919	.2%	181	-	7 385	2.0%	359 389	97.7%	367 874	100.0%

Contact Details

Municipal Manager	Mr Thomas van Staden	053 492 3379
Chief Financial Officer	Mr Howard Humphrey Meiring	053 492 3413

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	323 316	329 526	78 840	24.4%	57 784	17.9%	42 122	12.8%	178 746	54.2%	50 242	56.0%	(16.2%)	
Exchange Revenue														
Service charges - Electricity	75 155	75 155	16 731	22.3%	15 470	20.6%	13 090	17.4%	45 291	60.3%	16 017	60.6%	(18.3%)	
Service charges - Water	30 808	30 808	6 204	20.1%	6 487	21.1%	5 632	18.3%	18 323	59.5%	4 531	63.7%	24.3%	
Service charges - Waste Water Management	14 023	14 023	3 372	24.0%	3 161	22.5%	221	1.6%	6 754	48.2%	3 572	77.0%	(93.8%)	
Service charges - Waste Management	10 577	10 577	2 660	25.2%	2 495	23.6%	1 711	16.2%	6 867	64.9%	2 517	75.2%	(32.0%)	
Sale of Goods and Rendering of Services	345	491	77	22.2%	149	43.3%	199	40.5%	425	86.5%	48	44.7%	313.9%	
Agency services	313	313	-	-	3	.9%	1	.3%	4	1.2%	9	20.5%	(88.5%)	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	10 251	13 262	3 174	31.0%	3 457	33.7%	3 591	27.1%	10 222	77.1%	2 839	78.9%	26.5%	
Interest earned from Current and Non Current Assets	1 741	1 000	211	12.1%	92	5.3%	48	4.8%	351	35.1%	96	22.3%	(50.3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	478	2 287	18	3.7%	26	5.5%	52	2.3%	96	4.2%	27	17.9%	91.3%	
Rental from Fixed Assets	312	751	338	108.5%	102	32.7%	130	17.3%	571	76.0%	125	38.2%	4.3%	
Licences or permits	254	254	106	41.6%	101	39.6%	130	51.1%	336	132.2%	134	121.2%	(3.0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 747	2 279	6	.2%	55	2.0%	33	1.4%	94	4.1%	48	5.2%	(32.0%)	
Non-Exchange Revenue														
Property rates	20 384	22 346	12 682	62.2%	2 530	12.4%	(457)	(2.0%)	14 756	66.0%	2 941	89.8%	(115.5%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	607	607	2	.4%	14	2.3%	7	1.1%	23	3.8%	18	8.7%	(62.2%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	74 149	74 149	32 477	43.8%	22 805	30.8%	17 129	23.1%	72 410	97.7%	16 526	92.0%	3.6%	
Interest Receivables	3 184	3 236	781	24.5%	837	26.3%	606	18.7%	2 224	68.7%	794	76.0%	(23.7%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	77 987	77 987	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	259 297	266 284	15 746	6.1%	44 372	17.1%	34 612	13.0%	94 730	35.6%	42 852	51.4%	(19.2%)	
Employee related costs	89 745	92 032	85	.1%	15 478	17.2%	150	.2%	15 712	17.1%	12 836	54.1%	(98.8%)	
Remuneration of councillors	6 703	6 703	-	-	931	13.9%	-	-	931	13.9%	986	49.8%	(100.0%)	
Bulk purchases - electricity	91 300	87 000	8 621	9.4%	14 714	16.1%	21 561	24.8%	44 896	51.6%	18 150	58.3%	18.8%	
Inventory consumed	8 269	7 851	1 361	16.5%	1 669	20.2%	1 501	19.1%	4 531	57.7%	2 343	63.2%	(35.9%)	
Debt impairment	13 764	15 850	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	11 479	11 479	-	-	-	-	-	-	-	-	-	-	-	
Interest/Dividends and Rent on Land	6 520	7 520	899	13.8%	3 316	50.9%	4 379	58.2%	8 594	114.3%	2 195	79.7%	99.5%	
Contracted services	12 903	11 816	1 009	7.8%	3 659	28.4%	2 727	23.1%	7 396	62.6%	2 791	57.0%	(2.3%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	3 065	9 900	-	-	-	-	-	-	-	-	-	-	-	
Operational Cost and Other Cost	15 548	16 134	3 771	24.3%	4 606	29.6%	4 294	26.6%	12 671	78.5%	3 551	92.7%	20.9%	
Disposal of Fixed and Intangible Assets	0	0	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	64 019	63 242	63 094		13 412		7 510		84 017		7 390			
Transfers and subsidies - capital (monetary allocations)	64 287	64 287	-	-	-	-	-	-	-	-	-	18.0%	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	128 306	127 529	63 094		13 412		7 510		84 017		7 390			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	128 306	127 529	63 094		13 412		7 510		84 017		7 390			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	128 306	127 529	63 094		13 412		7 510		84 017		7 390			
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	128 306	127 529	63 094		13 412		7 510		84 017		7 390			

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	80 196	83 191	4 166	5.2%	14 226	17.7%	7 868	9.5%	26 260	31.6%	6 210	60.4%	26.7%
National Government	64 287	64 287	1 451	2.3%	13 574	21.1%	7 640	11.9%	22 665	35.3%	5 690	65.5%	34.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 287	64 287	1 451	2.3%	13 574	21.1%	7 640	11.9%	22 665	35.3%	5 690	65.5%	34.3%
Borrowing	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 909	7 904	2 715	55.3%	652	13.3%	228	2.9%	3 595	45.5%	520	20.0%	(56.1%)
Capital Expenditure Functional	80 196	83 191	4 166	5.2%	14 226	17.7%	7 868	9.5%	26 260	31.6%	6 210	60.4%	26.7%
Municipal governance and administration	2 599	2 934	2 080	82.9%	641	25.6%	228	7.8%	2 949	100.5%	271	57.2%	(15.9%)
Executive and Council	509	509	60	11.9%	641	126.0%	228	44.8%	930	182.7%	-	-	(100.0%)
Finance and administration	2 000	2 425	2 019	101.0%	-	-	-	-	2 019	83.3%	271	57.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 000	11 000	-	-	3 542	32.2%	-	-	3 542	32.2%	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 000	11 000	-	-	3 542	32.2%	-	-	3 542	32.2%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	66 687	69 257	2 087	3.1%	10 042	15.1%	7 640	11.0%	19 769	28.5%	5 939	71.6%	28.7%
Energy sources	12 000	14 570	1 180	9.8%	10	.1%	-	-	1 190	8.2%	1 154	55.2%	(100.0%)
Water Management	45 150	45 150	907	2.0%	8 598	19.0%	5 571	12.3%	15 076	33.4%	4 401	68.7%	26.6%
Waste Water Management	8 787	8 787	-	-	1 434	16.3%	2 069	23.5%	3 503	39.9%	384	79.0%	438.4%
Waste Management	750	750	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26									2024/25		Q3 of 2024/25 to Q3 of 2025/26	
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands														
Cash Flow from Operating Activities														
Receipts		273 539	276 391	-	-	-	-	-	-	-	259 741	256.9%	(100.0%)	
Property rates		17 327	18 994	-	-	-	-	-	-	-	7 039	105.4%	(100.0%)	

Service charges	110 978	110 978	-	-	-	-	-	-	-	69 161	129.8%	(100.0%)	
Other revenue	5 057	6 984	-	-	-	-	-	-	-	600	47.0%	(100.0%)	
Transfers and Subsidies - Operational	74 149	74 149	-	-	-	-	-	-	-	137 514	475.0%	(100.0%)	
Transfers and Subsidies - Capital	64 287	64 287	-	-	-	-	-	-	-	45 427	318.2%	(100.0%)	
Interest	1 741	1 000	-	-	-	-	-	-	-	-	.1%	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	203 788	(203 646)	(44 566)	(21.9%)	(76 954)	(37.8%)	(56 874)	27.9%	(178 393)	87.6%	(58 158)	103.7%	(2.2%)
Suppliers and employees	197 269	(196 126)	(44 566)	(22.6%)	(76 954)	(39.0%)	(56 874)	29.0%	(178 393)	91.0%	(58 158)	106.8%	(2.2%)
Finance charges	6 520	(7 520)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	477 327	72 746	(44 566)	(9.3%)	(76 954)	(16.1%)	(56 874)	(78.2%)	(178 393)	(245.2%)	201 582	929.0%	(128.2%)
Cash Flow from Investing Activities													
Receipts	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	80 196	(83 191)	-	-	-	-	-	-	-	-	(6 843)	68.5%	(100.0%)
Capital assets	80 196	(83 191)	-	-	-	-	-	-	-	-	(6 843)	68.5%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	82 196	(81 191)	-	-	-	-	-	-	-	-	(6 843)	68.5%	(100.0%)
Cash Flow from Financing Activities													
Receipts	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	2 000	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	2 000	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	13 000	9 000	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	572 523	555	(44 566)	(7.8%)	(76 954)	(13.4%)	(56 874)	(10 256.0%)	(178 393)	(32 169.4%)	194 739	(11 372.2%)	(129.2%)
Cash/cash equivalents at the year begin:	26	26	-	-	(44 566)	(169 238.6%)	(121 519)	(461 470.8%)	-	-	221 643	-	(154.8%)
Cash/cash equivalents at the year end:	572 549	581	(44 566)	(7.8%)	(121 519)	(21.2%)	(178 393)	(30 711.1%)	(178 393)	(30 711.1%)	416 382	1 581 157.3%	(142.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 183	8.1%	2 354	3.1%	2 430	3.2%	65 704	85.7%	76 672	33.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 664	19.5%	387	2.8%	699	5.1%	10 001	72.6%	13 771	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 668	2.9%	672	1.2%	574	1.0%	55 485	85.0%	58 400	25.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 593	6.4%	1 096	2.7%	1 065	2.7%	35 722	88.2%	40 496	17.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 221	6.0%	987	2.7%	979	2.6%	33 040	88.8%	37 228	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	154	2.9%	100	1.9%	61	1.2%	4 946	94.0%	5 262	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	35	9.4%	10	2.7%	16	4.2%	310	83.7%	370	2%	-	-	-	-
Total By Income Source	15 538	6.7%	5 607	2.4%	5 844	2.5%	205 208	88.4%	232 198	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 057	3.1%	942	1.4%	973	1.5%	62 570	94.0%	66 543	28.7%	-	-	-	-
Commercial	1 931	13.9%	463	3.3%	294	2.1%	11 213	80.7%	13 902	6.0%	-	-	-	-
Households	10 169	7.9%	3 627	2.8%	4 000	3.1%	110 574	86.1%	128 369	55.3%	-	-	-	-
Other	1 361	5.8%	575	2.5%	578	2.5%	20 851	89.2%	23 365	10.1%	-	-	-	-
Total By Customer Group	15 538	6.7%	5 607	2.4%	5 844	2.5%	205 208	88.4%	232 198	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7	20.9%	7	19.4%	-	-	20	59.7%	34	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 099	1.7%	7 978	2.2%	5 152	1.4%	341 324	94.7%	360 553	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	21	8.8%	224	91.2%	-	-	-	-	245	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 127	1.7%	8 208	2.3%	5 152	1.4%	341 344	94.6%	360 831	100.0%

Contact Details

Municipal Manager	Mr Madoda Vilakazi	053 298 1810
Chief Financial Officer	Ms Cc Zealand	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 862	6 436	4 146	85.3%	1 547	31.8%	1 671	26.0%	7 365	114.4%	4 609	146.9%	(63.7%)
Transfers and Subsidies - Operational	70 881	70 881	27 648	39.0%	21 433	30.2%	16 074	22.7%	65 155	91.9%	12 096	97.3%	32.9%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 100	1 100	356	32.4%	203	18.5%	154	14.0%	713	64.8%	313	89.3%	(50.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73 572)	(73 913)	(3 507)	4.8%	(4 476)	6.1%	(2 718)	3.7%	(10 701)	14.5%	(8 056)	23.1%	(66.3%)
Suppliers and employees	(73 572)	(73 913)	(3 507)	4.8%	(4 476)	6.1%	(2 718)	3.7%	(10 701)	14.5%	(8 056)	23.1%	(66.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 271	4 504	28 643	875.7%	18 708	572.0%	15 181	337.1%	62 532	1 388.5%	8 962	1 434.8%	69.4%
Cash Flow from Investing Activities													
Receipts	-	-	(216)	-	(241)	-	(91)	-	(548)	-	(230)	-	(60.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(216)	-	(241)	-	(91)	-	(548)	-	(230)	-	(60.7%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(400)	(14)	1	(.2%)	-	-	(251)	1 820.1%	(250)	1 814.6%	(33)	41.3%	672.2%
Capital assets	(400)	(14)	1	(.2%)	-	-	(251)	1 820.1%	(250)	1 814.6%	(33)	41.3%	672.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(400)	(14)	(216)	53.9%	(241)	60.3%	(342)	2 476.0%	(799)	5 786.8%	(263)	428.2%	30.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 871	4 490	28 427	990.3%	18 466	643.3%	14 839	330.5%	61 733	1 375.0%	8 699	1 468.2%	70.6%
Cash/cash equivalents at the year begin:	640	267	233	36.4%	28 694	4 485.4%	47 160	17 681.4%	233	87.2%	51 503	10.1%	(8.4%)
Cash/cash equivalents at the year end:	3 510	4 757	28 694	817.4%	47 160	1 343.5%	62 000	1 303.5%	62 000	1 303.5%	60 202	562.8%	3.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	188	41.2%	-	-	268	58.8%	455	100.0%	-	-	-	-
Total By Income Source	-	-	188	41.2%	-	-	268	58.8%	455	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	188	41.2%	-	-	268	58.8%	455	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	188	41.2%	-	-	268	58.8%	455	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	69	1.1%	19	.3%	44	.7%	5 898	97.8%	6 030	60.4%
Other	682	17.2%	154	3.9%	183	4.6%	2 934	74.2%	3 952	39.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	751	7.5%	173	1.7%	226	2.3%	8 832	88.5%	9 982	100.0%

Contact Details

Municipal Manager	Mr Isak Visser	053 631 0891
Chief Financial Officer	Mr Bradley Franklin James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: IKAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	579 952	579 952	67 714	11.7%	94 989	16.4%	54 373	9.4%	217 076	37.4%	54 704	70.9%	(.6%)
Exchange Revenue													
Service charges - Electricity	157 735	157 735	23 160	14.7%	26 274	16.7%	29 443	18.7%	78 877	50.0%	31 420	72.6%	(6.3%)
Service charges - Water	27 527	27 527	3 985	14.5%	4 914	17.9%	5 334	19.4%	14 233	51.7%	5 278	33.8%	1.1%
Service charges - Waste Water Management	18 564	18 564	3 453	18.6%	3 421	18.4%	3 358	18.1%	10 232	55.1%	3 303	28.4%	1.7%
Service charges - Waste Management	10 800	10 800	2 417	22.4%	2 359	21.8%	2 301	21.3%	7 077	65.5%	2 288	-	6%
Sale of Goods and Rendering of Services	324	324	116	35.8%	69	21.2%	95	29.3%	280	86.3%	19	17.6%	388.3%
Agency services	367	367	334	91.0%	575	156.4%	103	28.0%	1 012	275.5%	-	-	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 201	18 201	6 307	34.7%	6 347	34.9%	6 484	35.6%	19 138	105.1%	3 850	211.1%	68.4%
Interest earned from Current and Non Current Assets	58	58	3	5.0%	8	13.4%	56	96.9%	67	115.4%	3	8.2%	1 500.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	916	916	211	23.1%	158	17.2%	201	22.0%	570	62.3%	133	24.4%	50.9%
Licences or permits	835	835	-	-	-	-	-	-	-	-	282	87.4%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 253	3 253	829	25.5%	959	29.5%	844	26.0%	2 632	80.9%	604	599.1%	39.7%
Non-Exchange Revenue													
Property rates	34 984	34 984	23 476	67.1%	4 442	12.7%	2 967	8.5%	30 885	88.3%	3 009	73.1%	(1.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	566	566	2	.4%	9	1.6%	2	.4%	13	2.3%	11	5 980.9%	(81.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	143 598	143 598	-	-	42 060	29.3%	-	-	42 060	29.3%	2 702	78.3%	(100.0%)
Interest Receivables	8 897	8 897	3 420	38.4%	3 394	38.1%	3 186	35.8%	10 000	112.4%	1 802	84.8%	76.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	565	565	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	219	219	-	-	-	-	-	-	-	-	-	-	-
Other Gains	152 541	152 541	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	430 512	430 512	40 474	9.4%	52 672	12.2%	55 019	12.8%	148 165	34.4%	34 258	33.7%	60.6%
Employee related costs	167 716	167 716	27 015	16.1%	37 779	22.5%	41 378	24.7%	106 172	63.3%	12 922	31.6%	220.2%
Remuneration of councillors	8 562	8 562	1 420	16.6%	1 495	17.5%	2 101	24.5%	5 016	58.6%	772	38.0%	172.1%
Bulk purchases - electricity	91 601	91 601	1 187	1.3%	1 245	1.4%	388	.4%	2 820	3.1%	58	2.3%	571.2%
Inventory consumed	22 436	22 436	2 128	9.5%	1 413	6.3%	2 287	10.2%	5 828	26.0%	335	18.4%	581.8%
Debt impairment	16 481	16 481	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	32 952	32 952	-	-	-	-	-	-	-	-	-	-	-
Interest/Dividends and Rent on Land	11 671	11 671	476	4.1%	486	4.2%	6 863	58.8%	7 825	67.0%	-	-	(100.0%)
Contracted services	48 834	48 834	4 602	9.4%	6 041	12.4%	132	.3%	10 776	22.1%	13 786	228.0%	(99.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	15	-	1	-	94	-	110	-	-	936 900.0%	(100.0%)
Operational Cost and Other Cost	30 258	30 258	3 631	12.0%	4 211	13.9%	1 776	5.9%	9 619	31.8%	6 385	65.0%	(72.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	149 440	149 440	27 240		42 316		(646)		68 911		20 446		
Transfers and subsidies - capital (monetary allocations)	37 027	37 027	948	2.6%	-	-	-	-	948	2.6%	-	11.6%	-
Transfers and subsidies - capital (in-kind)	125	125	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	186 592	186 592	28 188		42 316		(646)		69 858		20 446		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	186 592	186 592	28 188		42 316		(646)		69 858		20 446		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	186 592	186 592	28 188		42 316		(646)		69 858		20 446		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	186 592	186 592	28 188		42 316		(646)		69 858		20 446		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	37 027	37 027	2 518	6.8%	-	-	77	.2%	2 595	7.0%	-	13.1%	(100.0%)
National Government	37 027	37 027	2 518	6.8%	-	-	-	-	2 518	6.8%	-	13.3%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 027	37 027	2 518	6.8%	-	-	-	-	2 518	6.8%	-	13.3%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	77	-	77	-	-	5.0%	(100.0%)
Capital Expenditure Functional	37 490	37 490	2 518	6.7%	24	.1%	390	1.0%	2 932	7.8%	-	13.1%	(100.0%)
Municipal governance and administration	443	443	-	-	24	5.4%	86	19.3%	109	24.7%	-	126.1%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	443	443	-	-	24	5.4%	86	19.3%	109	24.7%	-	126.1%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 375	3 375	-	-	-	-	-	-	-	-	-	14.1%	-
Planning and Development	3 375	3 375	-	-	-	-	-	-	-	-	-	15.6%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 673	28 673	2 518	8.8%	-	-	304	1.1%	2 822	9.8%	-	8.5%	(100.0%)
Energy sources	9 000	9 000	2 518	28.0%	-	-	-	-	2 518	28.0%	-	11.7%	-
Water Management	19 673	19 673	-	-	-	-	304	1.5%	304	1.5%	-	5.9%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	786 058	786 058	25 520	3.2%	101 610	12.9%	49 369	6.3%	176 498	22.5%	437 139	262.2%	(88.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	15 240	461.1%	(100.0%)

Service charges	-	-	10 663	-	10 028	-	7 887	-	28 578	-	293 989	408.6%	(97.3%)
Other revenue	609 446	609 446	5 579	.9%	3 519	.6%	3 367	.6%	12 465	2.0%	7 214	6.2%	(53.3%)
Transfers and Subsidies - Operational	139 585	139 585	5 243	3.8%	45 048	32.3%	-	-	50 291	36.0%	7 752	5 743.5%	(100.0%)
Transfers and Subsidies - Capital	37 027	37 027	4 034	10.9%	43 015	116.2%	38 115	102.9%	85 164	230.0%	111 784	-	(65.9%)
Interest	-	-	-	-	-	-	-	-	-	-	1 159	27.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 463)	(11 463)	(6 709)	58.5%	(8 054)	70.3%	(2 910)	25.4%	(17 673)	154.2%	-	19.2%	(100.0%)
Suppliers and employees	(11 463)	(11 463)	(6 709)	58.5%	(8 054)	70.3%	(2 910)	25.4%	(17 673)	154.2%	-	19.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	774 596	774 596	18 811	2.4%	93 556	12.1%	46 458	6.0%	158 825	20.5%	437 139	339.2%	(89.4%)
Cash Flow from Investing Activities													
Receipts	(57)	(57)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(57)	(57)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(948)	-	-	-	-	-	(948)	-	-	-	-
Capital assets	-	-	(948)	-	-	-	-	-	(948)	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(57)	(57)	(948)	1 654.8%	-	-	-	-	(948)	1 654.8%	-	-	-
Cash Flow from Financing Activities													
Receipts	65	65	115	178.9%	13	19.5%	27	41.9%	155	240.3%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	65	65	115	178.9%	13	19.5%	27	41.9%	155	240.3%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	65	65	115	178.9%	13	19.5%	27	41.9%	155	240.3%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	774 603	774 603	17 978	2.3%	93 569	12.1%	46 485	6.0%	158 033	20.4%	437 139	339.2%	(89.4%)
Cash/cash equivalents at the year begin:	1 633	1 633	-	-	17 978	1 101.0%	111 547	6 831.2%	-	-	1 292 922	-	(91.4%)
Cash/cash equivalents at the year end:	776 236	776 236	17 978	2.3%	111 547	14.4%	158 033	20.4%	158 033	20.4%	1 730 060	285.2%	(90.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 797	3.4%	2 915	2.1%	1 847	1.3%	129 561	93.1%	139 121	25.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 229	17.0%	2 428	3.7%	1 971	3.0%	50 505	76.4%	66 133	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 202	2.8%	1 703	1.1%	1 668	1.1%	144 396	95.0%	151 969	28.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 074	4.1%	1 279	1.7%	1 235	1.6%	89 986	92.0%	75 575	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 290	3.3%	907	1.4%	963	1.4%	65 298	93.9%	69 557	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	117	3.1%	58	1.5%	58	1.5%	3 604	93.9%	3 837	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 068	3.4%	497	1.6%	486	1.5%	29 331	93.5%	31 381	5.8%	-	-	-	-
Total By Income Source	26 786	5.0%	9 878	1.8%	8 228	1.5%	492 681	91.6%	537 573	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 366	4.2%	1 312	1.6%	1 262	1.6%	73 650	92.5%	79 591	14.8%	-	-	-	-
Commercial	2 886	26.6%	272	2.5%	231	2.1%	7 452	68.7%	10 840	2.0%	-	-	-	-
Households	20 066	4.7%	8 072	1.9%	6 520	1.5%	391 835	91.9%	426 493	79.3%	-	-	-	-
Other	468	2.3%	222	1.1%	215	1.0%	19 744	95.6%	20 650	3.8%	-	-	-	-
Total By Customer Group	26 786	5.0%	9 878	1.8%	8 228	1.5%	492 681	91.6%	537 573	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	207	-	291	-	13 739	1.9%	716 618	98.1%	730 855	82.1%
Bulk Water	-	-	3 435	15.1%	47	.2%	19 333	84.7%	22 815	2.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	123	.1%	890	.8%	1 090	1.0%	104 254	98.0%	106 357	11.9%
Auditor-General	8 027	43.0%	-	-	-	-	10 646	57.0%	18 673	2.1%
Other	3	-	26	.2%	-	-	11 383	99.7%	11 413	1.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 360	.9%	4 643	.5%	14 875	1.7%	862 234	96.9%	890 112	100.0%

Contact Details

Municipal Manager	Mr Obakeng Isaacs	054 461 6700
Chief Financial Officer	Mrs Anthanique F. Beukes	054 461 6700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	85 719	85 719	26 851	31.3%	17 971	21.0%	14 239	16.6%	59 061	68.9%	14 947	64.9%	(4.7%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	7 181	7 181	1 036	14.4%	968	13.5%	961	13.4%	2 965	41.3%	1 208	49.4%	(20.5%)
Service charges - Waste Water Management	4 066	4 066	820	20.2%	765	18.8%	755	18.6%	2 339	57.5%	810	57.9%	(6.8%)
Service charges - Waste Management	5 609	5 609	1 174	20.9%	1 083	19.3%	1 077	19.2%	3 334	59.4%	1 160	56.0%	(7.1%)
Sale of Goods and Rendering of Services	858	858	72	8.4%	85	10.0%	66	7.7%	223	26.0%	102	42.2%	(35.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 308	9 308	1 998	21.5%	2 076	22.3%	2 134	22.9%	6 207	66.7%	1 756	47.9%	21.5%
Interest earned from Current and Non Current Assets	375	375	41	10.9%	71	19.0%	70	18.6%	182	48.5%	15	9.2%	362.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	23	23	1	5.7%	550	2 430.2%	1	5.8%	552	2 441.6%	-	106.9%	(100.0%)
Rental from Fixed Assets	1 999	1 999	63	3.2%	74	3.7%	70	3.5%	207	10.4%	65	9.1%	7.9%
Licences or permits	475	475	12	2.4%	15	3.2%	5	1.1%	32	6.7%	22	23.1%	(76.8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	497	497	5	1.0%	13	2.7%	5	1.1%	24	4.8%	-	2.9%	(100.0%)
Non-Exchange Revenue													
Property rates	10 964	10 964	5 921	54.0%	(38)	(.3%)	(54)	(.5%)	5 829	53.2%	45	56.0%	(219.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 717	42 717	15 674	36.7%	12 275	28.7%	9 141	21.4%	37 090	86.8%	9 761	82.3%	(6.4%)
Interest Receivables	1 649	1 649	0	-	0	-	0	-	1	.1%	1	.1%	(24.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	35	-	33	-	7	-	75	-	3	27.0%	118.1%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	82 889	83 944	9 915	12.0%	10 604	12.8%	11 399	13.6%	31 918	38.0%	10 084	42.0%	13.0%
Employee related costs	39 700	39 687	8 241	20.8%	8 404	21.2%	8 244	20.8%	24 889	62.7%	5 584	62.5%	47.6%
Remuneration of councillors	5 007	5 007	1 262	25.2%	1 246	24.9%	1 246	24.9%	3 754	75.0%	1 088	73.2%	14.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 363	2 513	(10)	(.4%)	238	10.1%	111	4.4%	339	13.5%	1 087	112.3%	(89.7%)
Debt impairment	12 871	12 871	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	8 719	8 719	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 452	3 928	16	.5%	223	6.5%	84	2.1%	324	8.2%	132	6.5%	(36.5%)
Transfers and subsidies	35	35	-	-	-	-	-	-	-	-	139	26.0%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	10 740	11 183	406	3.8%	493	4.6%	1 714	15.3%	2 612	23.4%	2 054	31.5%	(16.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 830	1 774	16 936		7 367		2 840		27 143		4 863		
Transfers and subsidies - capital (monetary allocations)	-	-	5 000	-	-	-	5 368	-	10 368	-	1 627	7.5%	229.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 830	1 774	21 936		7 367		8 208		37 511		6 490		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 830	1 774	21 936		7 367		8 208		37 511		6 490		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 830	1 774	21 936		7 367		8 208		37 511		6 490		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 830	1 774	21 936		7 367		8 208		37 511		6 490		

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Capital Revenue and Expenditure															
Source of Finance	21 979	21 979	-	-	4 532	20.6%	1 096	5.0%	5 629	25.6%	-	-	(100.0%)		
National Government	21 979	21 979	-	-	4 532	20.6%	1 096	5.0%	5 629	25.6%	-	-	(100.0%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	21 979	21 979	-	-	4 532	20.6%	1 096	5.0%	5 629	25.6%	-	-	(100.0%)		
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Expenditure Functional	21 979	21 979	-	-	4 532	20.6%	1 096	5.0%	5 629	25.6%	-	-	(100.0%)		
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-		
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-		
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-		
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-		
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-		
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-		
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-		
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-		
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-		
Trading Services	21 979	21 979	-	-	4 532	20.6%	1 096	5.0%	5 629	25.6%	-	-	(100.0%)		
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-		
Water Management	21 979	21 979	-	-	4 532	20.6%	1 096	5.0%	5 629	25.6%	-	-	(100.0%)		
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	84 452	85 452	2 568	3.0%	2 139	2.5%	41 686	48.8%	46 392	54.3%	784	5.5%	5 216.2%
Property rates	6 600	6 600	628	9.5%	1 931	29.3%	288	4.4%	2 847	43.1%	348	15.8%	(17.1%)

Service charges	8 472	8 472	329	3.9%	294	3.5%	446	5.3%	1 069	12.6%	433	9.5%	3.0%
Other revenue	5 311	5 311	1 611	30.3%	(86)	(1.6%)	537	10.1%	2 061	38.8%	3	49.4%	15 707.5%
Transfers and Subsidies - Operational	41 717	42 717	-	-	-	-	30 949	72.5%	30 949	72.5%	-	-	(100.0%)
Transfers and Subsidies - Capital	21 979	21 979	-	-	-	-	9 466	43.1%	9 466	43.1%	-	-	(100.0%)
Interest	375	375	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 062)	(62 062)	6 443	(10.4%)	(12 504)	20.1%	7 574	(12.2%)	1 513	(2.4%)	4 572	(10.6%)	65.7%
Suppliers and employees	(62 062)	(62 062)	6 443	(10.4%)	(12 504)	20.1%	7 574	(12.2%)	1 513	(2.4%)	4 572	(10.6%)	65.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 390	23 390	9 011	40.2%	(10 365)	(46.3%)	49 260	210.6%	47 906	204.8%	5 356	44.5%	819.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 979)	(21 979)	-	-	(4 532)	20.6%	(1 096)	5.0%	(5 629)	25.6%	-	2.2%	(100.0%)
Capital assets	(21 979)	(21 979)	-	-	(4 532)	20.6%	(1 096)	5.0%	(5 629)	25.6%	-	2.2%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(21 979)	(21 979)	-	-	(4 532)	20.6%	(1 096)	5.0%	(5 629)	25.6%	-	2.2%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	411	1 411	9 011	2 192.9%	(14 898)	(3 625.4%)	48 164	3 413.6%	42 277	2 996.4%	5 356	338.4%	799.3%
Cash/cash equivalents at the year begin:	617	617	-	-	9 011	1 461.5%	(5 913)	(959.1%)	-	-	9 969	-	(159.3%)
Cash/cash equivalents at the year end:	1 027	2 027	9 011	877.0%	(5 913)	(575.5%)	42 250	2 083.9%	42 250	2 083.9%	15 325	410.2%	175.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	774	2.0%	391	1.0%	404	1.0%	38 112	96.0%	39 681	21.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(83)	(3%)	1	-	1	-	28 658	100.3%	28 576	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	569	2.2%	283	1.1%	282	1.1%	25 317	95.7%	26 451	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	796	2.1%	399	1.1%	397	1.1%	36 009	95.8%	37 601	19.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8	-	16	-	24	-	49 373	99.9%	49 421	26.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 689)	(79.2%)	24	.3%	22	.3%	12 827	178.5%	7 184	3.8%	-	-	-	-
Total By Income Source	(3 624)	(1.9%)	1 114	.6%	1 129	.6%	190 296	100.7%	188 914	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2	.4%	0	.1%	0	.1%	512	99.5%	515	3%	-	-	-	-
Commercial	(1 161)	(11.9%)	91	.9%	79	.8%	10 927	110.2%	9 917	5.2%	-	-	-	-
Households	827	1.1%	449	.6%	452	.6%	75 143	97.6%	76 871	40.7%	-	-	-	-
Other	(3 273)	(3.2%)	573	.6%	598	.6%	103 714	102.1%	101 611	53.8%	-	-	-	-
Total By Customer Group	(3 624)	(1.9%)	1 114	.6%	1 129	.6%	190 296	100.7%	188 914	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	11	.4%	52	1.8%	2 907	97.9%	2 971	3.2%
Bulk Water	-	-	-	-	-	-	9 036	100.0%	9 036	9.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	593	100.0%	-	-	-	-	-	-	593	.6%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33	1.8%	3	.2%	9	.5%	1 732	97.5%	1 776	1.9%
Auditor-General	-	-	-	-	-	-	1 220	100.0%	1 220	1.3%
Other	1 595	2.1%	1 586	2.1%	1 138	1.5%	71 984	94.3%	76 303	83.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 221	2.4%	1 600	1.7%	1 199	1.3%	86 879	94.5%	91 899	100.0%

Contact Details

Municipal Manager	Mr Moeketsi Dichaba	054 833 9500
Chief Financial Officer	Mr Donovan Block	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	259 115	282 621	52 305	20.2%	60 336	23.3%	54 720	19.4%	167 361	59.2%	55 149	25.2%	(.8%)
Exchange Revenue													
Service charges - Electricity	67 101	78 734	21 745	32.4%	17 854	26.6%	20 721	26.3%	60 319	76.6%	13 493	(35.6%)	53.6%
Service charges - Water	15 544	9 586	2 538	16.3%	1 671	10.7%	2 330	24.3%	6 539	68.2%	1 703	33.0%	36.9%
Service charges - Waste Water Management	31 915	31 915	8 116	25.4%	7 942	24.9%	5 763	18.1%	21 821	68.4%	7 239	57.2%	(20.4%)
Service charges - Waste Management	20 766	38 956	4 761	22.9%	4 676	22.5%	3 102	8.0%	12 539	32.2%	4 313	54.2%	(28.1%)
Sale of Goods and Rendering of Services	771	868	204	26.5%	198	25.6%	166	19.1%	567	65.4%	131	36.3%	27.0%
Agency services	502	502	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 457	1 483	135	9.3%	163	11.2%	168	11.4%	467	31.5%	69	52.3%	142.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	630	630	153	24.3%	181	28.8%	124	19.7%	458	72.8%	185	61.1%	(33.2%)
Licences or permits	966	966	-	-	-	-	-	-	-	-	-	2%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	529	529	30	5.8%	30	5.6%	63	12.0%	123	23.4%	62	65.6%	2.0%
Non-Exchange Revenue													
Property rates	36 316	36 316	13 118	36.1%	6 664	18.4%	4 583	12.6%	24 366	67.1%	7 280	37.6%	(37.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 172	1 640	22	1.0%	153	7.1%	385	23.5%	560	34.2%	842	70.4%	(54.3%)
Licences or permits	20	20	2	9.6%	1	6.7%	2	7.6%	5	23.9%	24	2 511.1%	(93.7%)
Transfer and subsidies - Operational	68 427	68 477	1 319	1.9%	20 753	30.3%	17 313	25.3%	39 385	57.5%	19 808	62.7%	(12.6%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	12 000	12 000	161	1.3%	51	4%	-	-	212	1.8%	-	3.7%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	326 420	365 865	63 379	19.4%	71 211	21.8%	61 660	16.9%	196 249	53.6%	62 431	63.5%	(1.2%)
Employee related costs	92 655	95 847	24 128	26.0%	23 006	24.8%	22 890	23.9%	70 024	73.1%	22 004	73.8%	4.0%
Remuneration of councillors	6 642	6 642	1 440	21.7%	1 442	21.7%	1 431	21.5%	4 312	64.9%	1 621	72.4%	(11.7%)
Bulk purchases - electricity	60 000	65 000	20 012	33.4%	14 364	23.9%	14 398	22.2%	48 774	75.0%	13 525	51.5%	6.5%
Inventory consumed	21 501	21 275	3 103	14.4%	4 337	20.2%	5 210	24.5%	12 650	59.5%	3 894	40.4%	33.8%
Debt impairment	42 341	48 179	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	41 544	41 544	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	6 500	23 000	5 545	85.3%	13 475	207.3%	8 858	38.5%	27 877	121.2%	7 934	227.4%	11.6%
Contracted services	19 012	21 384	3 896	20.5%	3 621	19.0%	2 393	11.2%	9 910	46.3%	7 844	73.0%	(69.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	3 000	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	36 225	39 994	5 255	14.5%	10 967	30.3%	6 479	16.2%	22 701	56.8%	5 610	55.4%	15.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(67 305)	(83 244)	(11 073)		(10 875)		(6 940)		(28 888)		(7 282)		
Transfers and subsidies - capital (monetary allocations)	31 190	31 190	2 015	6.5%	3 182	10.2%	3 267	10.5%	8 464	27.1%	19 442	64.9%	(83.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(36 115)	(52 055)	(9 058)		(7 693)		(3 673)		(20 424)		12 160		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(36 115)	(52 055)	(9 058)		(7 693)		(3 673)		(20 424)		12 160		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(36 115)	(52 055)	(9 058)		(7 693)		(3 673)		(20 424)		12 160		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(36 115)	(52 055)	(9 058)		(7 693)		(3 673)		(20 424)		12 160		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	31 890	33 762	1 783	5.6%	5 598	17.6%	1 206	3.6%	8 586	25.4%	3 682	45.1%	(67.3%)
National Government	31 190	31 190	1 753	5.6%	4 634	14.9%	973	3.1%	7 360	23.6%	3 311	48.0%	(70.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 190	31 190	1 753	5.6%	4 634	14.9%	973	3.1%	7 360	23.8%	3 311	48.0%	(70.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	700	2 573	30	4.3%	963	137.6%	233	9.0%	1 226	47.6%	371	25.9%	(37.4%)
Capital Expenditure Functional	31 890	33 762	1 783	5.6%	5 598	17.6%	1 206	3.6%	8 586	25.4%	3 682	45.1%	(67.3%)
Municipal governance and administration	300	800	-	-	12	3.8%	11	1.4%	22	2.8%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	300	800	-	-	12	3.8%	11	1.4%	22	2.8%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	-	-	-	-	-	-	-	-	-	371	61.9%	(100.0%)
Community and Social Services	100	-	-	-	-	-	-	-	-	-	371	61.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 227	18 699	1 753	10.2%	5 525	32.1%	222	1.2%	7 499	40.1%	428	43.7%	(48.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 227	18 699	1 753	10.2%	5 525	32.1%	222	1.2%	7 499	40.1%	428	43.7%	(48.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 263	14 263	30	.2%	61	.4%	973	6.8%	1 064	7.5%	2 883	47.1%	(66.3%)
Energy sources	-	-	-	-	-	-	-	-	-	-	2 883	49.9%	(100.0%)
Water Management	14 263	14 263	30	.2%	61	.4%	973	6.8%	1 064	7.5%	-	31.8%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	263 983	386 659	54 798	20.8%	51 756	19.6%	58 983	15.3%	165 537	42.8%	273 292	284.2%	(78.4%)
Property rates	25 421	25 421	-	-	2	-	1	-	3	-	9 560	164.5%	(100.0%)

Service charges	108 260	232 261	47 348	43.7%	28 843	26.6%	26 570	11.4%	102 760	44.2%	61 644	674.7%	(56.9%)
Other revenue	29 227	28 853	5 950	20.4%	112	4%	4 791	16.6%	10 852	37.6%	5 025	(26 117.7%)	(4.7%)
Transfers and Subsidies - Operational	68 427	67 477	1 500	2.2%	19 158	28.0%	16 220	24.0%	36 878	54.7%	65 991	302.7%	(75.4%)
Transfers and Subsidies - Capital	31 190	31 190	-	-	3 638	11.7%	11 394	36.5%	15 032	48.2%	131 072	697.1%	(91.3%)
Interest	1 457	1 457	-	-	4	.3%	8	.6%	12	.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(242 535)	(279 653)	(93 580)	38.6%	(82 237)	33.9%	(80 305)	28.7%	(256 121)	91.6%	(84 140)	86.5%	(4.6%)
Suppliers and employees	(236 035)	(273 153)	(93 580)	39.6%	(82 237)	34.8%	(80 305)	29.4%	(256 121)	93.8%	(84 140)	87.7%	(4.6%)
Finance charges	(6 500)	(6 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 447	107 006	(38 782)	(180.8%)	(30 481)	(142.1%)	(21 322)	(19.9%)	(90 585)	(84.7%)	189 151	(1 373.6%)	(111.3%)
Cash Flow from Investing Activities													
Receipts	12 000	12 000	-	-	3 200	26.7%	-	-	3 200	26.7%	-	88.4%	-
Proceeds on disposal of PPE	12 000	12 000	-	-	3 200	26.7%	-	-	3 200	26.7%	-	88.4%	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 890)	(15 092)	-	-	(4 549)	14.3%	(1 386)	9.2%	(5 936)	39.3%	(52)	.1%	2 550.7%
Capital assets	(31 890)	(15 092)	-	-	(4 549)	14.3%	(1 386)	9.2%	(5 936)	39.3%	(52)	.1%	2 550.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(19 890)	(3 092)	-	-	(1 349)	6.8%	(1 386)	44.8%	(2 736)	88.5%	(52)	(15.7%)	2 550.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 557	103 914	(38 782)	(2 490.1%)	(31 830)	(2 043.8%)	(22 708)	(21.9%)	(93 320)	(89.8%)	189 099	(558.4%)	(112.0%)
Cash/cash equivalents at the year begin:	10 706	10 611	-	-	(38 782)	(362.3%)	(70 612)	(665.5%)	-	-	244 044	-	(128.9%)
Cash/cash equivalents at the year end:	12 263	114 525	(38 782)	(316.2%)	(70 612)	(575.8%)	(93 947)	(82.0%)	(93 947)	(82.0%)	433 054	(670.8%)	(121.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	739	9%	271	.3%	294	3%	83 721	98.5%	85 025	17.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	516	6.4%	79	1.0%	96	1.2%	7 396	91.5%	8 067	1.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 006	6.2%	1 569	1.9%	1 458	1.8%	72 508	90.0%	80 542	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 497	3.0%	2 373	1.3%	2 384	1.3%	172 426	94.4%	182 680	38.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 284	3.1%	1 409	1.3%	1 417	1.3%	101 192	94.3%	107 303	22.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	83	2.2%	41	1.1%	35	.9%	3 617	95.8%	3 777	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	.2%	370	3.2%	4	-	11 146	96.6%	11 537	2.4%	-	-	-	-
Total By Income Source	15 144	3.2%	6 112	1.3%	5 689	1.2%	452 006	94.4%	478 951	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 691	4.3%	637	1.6%	630	1.6%	36 557	92.5%	39 515	8.3%	-	-	-	-
Commercial	2 641	8.2%	589	1.8%	334	1.0%	28 721	89.0%	32 285	6.7%	-	-	-	-
Households	10 752	2.6%	4 865	1.2%	4 704	1.2%	385 473	95.0%	405 794	84.7%	-	-	-	-
Other	60	4.4%	21	1.6%	21	1.5%	1 255	92.5%	1 356	3%	-	-	-	-
Total By Customer Group	15 144	3.2%	6 112	1.3%	5 689	1.2%	452 006	94.4%	478 951	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 471	2.0%	16 342	3.8%	8 449	2.0%	392 455	92.2%	425 717	70.2%
Bulk Water	2 140	1.5%	3 840	2.7%	283	.2%	134 433	95.5%	140 696	23.2%
PAYE deductions	339	37.7%	1	.1%	-	-	559	62.1%	899	.1%
VAT (output less input)	-	-	-	-	-	-	3	100.0%	3	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	140	.6%	336	1.5%	198	.9%	22 125	97.0%	22 798	3.8%
Auditor-General	-	-	-	-	80	1.0%	8 102	99.0%	8 182	1.4%
Other	380	6.1%	4	.1%	-	-	5 861	93.8%	6 246	1.0%
Medical Aid deductions	-	-	-	-	-	-	1 477	100.0%	1 477	.2%
Total	11 471	1.9%	20 524	3.4%	9 010	1.5%	565 013	93.2%	606 018	100.0%

Contact Details

Municipal Manager	Mr HG Mathobela	053 313 7300
Chief Financial Officer	Mr Butsile Jeffrey Moselelane	053 313 7326

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	170 436	144 478	40 521	23.8%	35 009	20.5%	28 313	19.6%	103 843	71.9%	34 785	57.2%	(18.6%)
Exchange Revenue													
Service charges - Electricity	35 765	34 608	10 489	29.3%	9 032	25.3%	8 679	25.1%	28 200	81.5%	13 565	83.7%	(36.0%)
Service charges - Water	12 569	15 072	3 531	28.1%	2 254	17.9%	949	6.3%	6 734	44.7%	2 520	59.4%	(62.3%)
Service charges - Waste Water Management	10 736	5 225	1 492	13.9%	1 091	10.2%	1 080	20.7%	3 662	70.1%	1 265	49.9%	(14.6%)
Service charges - Waste Management	12 061	8 182	2 725	22.6%	2 031	16.8%	2 036	24.9%	6 793	83.0%	2 012	35.6%	1.2%
Sale of Goods and Rendering of Services	132	132	8	6.1%	12	9.2%	17	13.1%	37	28.4%	42	46.5%	(59.3%)
Agency services	450	450	156	34.6%	-	-	31	7.0%	187	41.6%	(3)	(5.1%)	(1 342.6%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 776	1 776	524	29.5%	562	31.6%	601	33.8%	1 687	95.0%	509	48.4%	18.0%
Interest earned from Current and Non Current Assets	4 575	4 575	47	1.0%	102	2.2%	167	3.7%	316	6.9%	103	11.2%	62.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	386	84	21.8%	63	16.3%	63	16.4%	210	54.5%	209	139.6%	(69.7%)
Licences or permits	1 100	1 100	287	26.1%	372	33.8%	350	31.9%	1 009	91.8%	186	41.3%	88.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	22	22	4	16.6%	-	-	-	-	4	16.6%	11	66.5%	(100.0%)
Non-Exchange Revenue													
Property rates	18 437	19 694	5 585	30.3%	4 149	22.5%	4 027	20.4%	13 760	69.9%	4 774	55.9%	(15.6%)
Surcharges and Taxes	9 396	9 396	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	143	143	5	3.8%	9	6.0%	13	9.0%	27	18.7%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 006	41 006	15 315	37.3%	15 043	36.7%	10 000	24.4%	40 358	98.4%	9 398	61.2%	6.4%
Interest Receivables	883	883	269	30.5%	289	32.8%	298	33.8%	857	97.1%	193	46.9%	54.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	21 000	1 830	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	146 541	139 258	35 195	24.0%	22 226	15.2%	26 262	18.9%	83 684	60.1%	26 946	38.8%	(2.5%)
Employee related costs	40 775	51 862	13 454	33.0%	9 042	22.2%	13 446	25.9%	35 943	69.3%	11 752	51.8%	14.4%
Remuneration of councillors	5 298	4 363	1 307	24.7%	1 297	24.5%	1 445	33.1%	4 049	92.8%	1 295	50.7%	11.6%
Bulk purchases - electricity	30 115	30 115	11 427	37.9%	5 319	17.7%	5 297	17.6%	22 043	73.2%	4 523	35.0%	17.1%
Inventory consumed	538	-	252	46.7%	77	14.2%	44	-	373	-	2 076	158.2%	(97.9%)
Debt impairment	13 943	607	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	17 669	17 669	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	1 200	1 200	1 509	125.7%	1 258	104.8%	1 383	115.2%	4 150	345.8%	827	130.9%	67.1%
Contracted services	17 608	12 119	4 576	26.0%	3 420	19.4%	2 814	23.2%	10 809	89.2%	4 207	44.0%	(33.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 533	3 533	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	15 860	17 789	2 671	16.8%	1 814	11.4%	1 833	10.3%	6 318	35.5%	2 266	24.4%	(19.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23 895	5 220	5 326		12 783		2 050		20 159		7 839		
Transfers and subsidies - capital (monetary allocations)	28 812	46 408	-	-	20 235	70.2%	3 851	8.3%	24 085	51.9%	6 599	74.9%	(41.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 707	51 628	5 326		33 018		5 901		44 245		14 438		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	52 707	51 628	5 326		33 018		5 901		44 245		14 438		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 707	51 628	5 326		33 018		5 901		44 245		14 438		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 707	51 628	5 326		33 018		5 901		44 245		14 438		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	28 812	46 500	(306 321)	(1 063.2%)	3 221	11.2%	322 573	693.7%	19 473	41.9%	10 211	107.4%	3 059.0%
National Government	28 812	46 500	(96 566)	(335.2%)	3 214	11.2%	112 681	242.3%	19 329	41.6%	10 208	70.8%	1 003.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 812	46 500	(96 566)	(335.2%)	3 214	11.2%	112 681	242.3%	19 329	41.6%	10 208	70.8%	1 003.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	(209 755)	-	8	-	209 892	-	144	-	3	1 256.0%	6 996 288.5%
Capital Expenditure Functional	28 812	46 500	(306 895)	(1 065.2%)	3 221	11.2%	323 147	694.9%	19 473	41.9%	10 211	107.4%	3 064.7%
Municipal governance and administration	-	92	(207 531)	-	8	-	207 759	225 825.2%	236	256.6%	3	1 884.0%	6 925 206.9%
Executive and Council	-	-	(202 576)	-	-	-	202 704	-	128	-	-	-	(100.0%)
Finance and administration	-	92	(4 955)	-	8	-	5 055	5 495.1%	108	117.6%	3	55.9%	168 415.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	(249)	-	-	-	249	-	-	-	-	-	(100.0%)
Community and Social Services	-	-	(249)	-	-	-	249	-	-	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	(17 672)	-	312	-	22 335	-	4 975	-	8 242	119.9%	171.0%
Planning and Development	-	-	(511)	-	-	-	511	-	-	-	-	-	(100.0%)
Road Transport	-	-	(17 161)	-	312	-	21 824	-	4 975	-	8 242	125.4%	164.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 812	46 408	(81 443)	(282.7%)	2 902	10.1%	92 804	200.0%	14 262	30.7%	1 966	54.4%	4 619.7%
Energy sources	-	-	(11 484)	-	-	-	11 484	-	-	-	-	-	(100.0%)
Water Management	20 000	37 596	(67 769)	(338.8%)	2 902	14.5%	79 130	210.5%	14 262	37.9%	-	40.1%	(100.0%)
Waste Water Management	8 812	8 812	(1 825)	(20.7%)	-	-	1 825	20.7%	-	-	1 796	150.8%	1.6%
Waste Management	-	-	(365)	-	-	-	365	-	-	-	171	114.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	157 012	165 975	(6 247)	(4.0%)	9 398	6.0%	50 813	30.6%	53 963	32.5%	10 409	14.6%	388.2%
Property rates	14 749	14 749	(29 964)	(203.2%)	-	-	29 963	203.1%	(1)	-	2 206	14.8%	1 258.1%

Service charges	65 552	57 002	4 180	6.4%	3 805	5.8%	3 043	5.3%	11 028	19.3%	6 916	23.6%	(56.0%)
Other revenue	2 318	2 235	560	24.1%	470	20.3%	495	22.2%	1 525	68.2%	469	9.6%	5.6%
Transfers and Subsidies - Operational	41 006	41 006	10 117	24.7%	550	1.3%	14 232	34.7%	24 899	60.7%	-	8.6%	(100.0%)
Transfers and Subsidies - Capital	28 812	46 408	8 000	27.8%	3 600	12.5%	2 000	4.3%	13 600	29.3%	-	7.6%	(100.0%)
Interest	4 575	4 575	860	18.8%	973	21.3%	1 080	23.6%	2 912	63.7%	817	40.9%	32.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(120 701)	(128 295)	(206)	.2%	-	-	206	(.2%)	-	-	-	-	(100.0%)
Suppliers and employees	(119 501)	(127 095)	(195)	.2%	-	-	195	(.2%)	-	-	-	-	(100.0%)
Finance charges	(1 200)	(1 200)	(11)	.9%	-	-	11	(.9%)	-	-	-	-	(100.0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 311	37 680	(6 454)	(17.8%)	9 398	25.9%	51 019	135.4%	53 963	143.2%	10 409	53.8%	390.2%
Cash Flow from Investing Activities													
Receipts	-	-	(89)	-	-	-	89	-	-	-	1	-	7 221.6%
Proceeds on disposal of PPE	-	-	(89)	-	-	-	89	-	-	-	1	-	7 221.6%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 134)	(47 836)	(9 753)	29.4%	-	-	9 753	(20.4%)	-	-	4 716	(17.6%)	106.8%
Capital assets	(33 134)	(47 836)	(9 753)	29.4%	-	-	9 753	(20.4%)	-	-	4 716	(17.6%)	106.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(33 134)	(47 836)	(9 842)	29.7%	-	-	9 842	(20.6%)	-	-	4 717	(17.6%)	108.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 177	(10 156)	(16 295)	(512.9%)	9 398	295.8%	60 861	(599.3%)	53 963	(531.4%)	15 126	(605.3%)	302.4%
Cash/cash equivalents at the year begin:	13 221	18 844	-	-	6 065	45.9%	(6 959)	(36.9%)	-	-	20 391	-	(134.1%)
Cash/cash equivalents at the year end:	16 399	8 688	6 065	37.0%	15 463	94.3%	53 901	620.4%	53 901	620.4%	35 517	48.2%	51.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 554	4.2%	2 291	6.2%	804	2.2%	32 551	87.5%	37 199	27.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 785	12.0%	2 236	15.0%	889	6.0%	9 973	67.0%	14 884	11.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 406	5.3%	2 495	9.4%	1 077	4.1%	21 477	81.2%	26 455	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	253	1.9%	682	5.1%	257	1.9%	12 154	91.1%	13 344	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	822	4.8%	1 498	8.8%	680	4.0%	14 005	82.4%	17 004	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	5.3%	42	9.1%	20	4.3%	376	81.3%	462	3%	-	-	-	-
Interest on Arrear Debtor Accounts	303	2.4%	599	4.7%	284	2.2%	11 669	90.8%	12 855	9.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 826)	(13.6%)	(760)	(5.7%)	(29)	(.2%)	16 001	119.5%	13 385	9.9%	-	-	-	-
Total By Income Source	4 320	3.2%	9 083	6.7%	3 980	2.9%	118 205	87.2%	135 588	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	143	4.8%	333	11.2%	155	5.2%	2 330	78.7%	2 960	2.2%	-	-	-	-
Commercial	1 764	11.9%	2 204	14.8%	627	5.6%	10 057	67.7%	14 851	11.0%	-	-	-	-
Households	2 002	2.0%	5 981	6.0%	2 562	2.6%	88 182	89.4%	98 628	72.7%	-	-	-	-
Other	411	2.1%	665	3.5%	437	2.3%	17 636	92.1%	19 150	14.1%	-	-	-	-
Total By Customer Group	4 320	3.2%	9 083	6.7%	3 980	2.9%	118 205	87.2%	135 588	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 648	6.6%	7 358	13.2%	3 678	6.6%	40 933	73.6%	55 617	69.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 588	15.5%	460	4.5%	129	1.3%	8 062	78.7%	10 239	12.7%
Auditor-General	406	3.2%	430	3.4%	431	3.4%	11 407	90.0%	12 674	15.7%
Other	1 020	52.1%	52	2.7%	-	-	886	45.2%	1 959	2.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 663	8.3%	8 300	10.3%	4 239	5.3%	61 287	76.1%	80 489	100.0%

Contact Details

Municipal Manager	Mr Willie Blundin	053 384 0101
Chief Financial Officer	Mr Leonard Coackley	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1 168 703	1 203 611	280 325	24.0%	265 691	22.7%	285 206	23.7%	831 222	69.1%	280 101	77.3%	1.8%
Exchange Revenue													
Service charges - Electricity	488 542	495 115	103 749	21.2%	111 488	22.8%	130 133	26.3%	345 370	69.8%	113 760	73.1%	14.4%
Service charges - Water	93 994	97 092	21 721	23.1%	17 759	18.9%	33 309	34.3%	72 790	75.0%	28 863	88.2%	15.4%
Service charges - Waste Water Management	52 825	58 983	15 821	30.0%	15 389	29.1%	14 813	25.1%	46 023	78.0%	14 287	78.2%	3.7%
Service charges - Waste Management	55 848	58 063	14 793	26.5%	14 371	25.7%	14 023	24.2%	43 188	74.4%	13 144	75.4%	6.7%
Sale of Goods and Rendering of Services	7 551	8 624	2 459	32.6%	2 462	32.6%	3 385	39.2%	8 305	96.3%	2 793	96.2%	21.2%
Agency services	2 536	2 500	751	29.6%	688	27.1%	734	29.4%	2 173	86.9%	667	66.9%	10.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 239	25 069	6 106	33.5%	6 342	34.8%	6 504	25.9%	18 952	75.6%	5 022	60.7%	29.5%
Interest earned from Current and Non Current Assets	4 000	4 250	1 199	30.0%	879	22.0%	1 403	33.0%	3 480	81.9%	1 188	115.5%	18.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 011	7 867	2 638	43.9%	3 182	52.9%	2 993	38.0%	8 813	112.0%	2 520	89.7%	18.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 794	21 803	556	2.5%	1 664	7.6%	354	1.6%	2 573	11.8%	19 418	1 048.1%	(98.2%)
Non-Exchange Revenue													
Property rates	173 389	173 275	48 912	28.2%	38 859	22.4%	36 388	21.0%	124 159	71.7%	36 186	81.6%	.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 749	6 162	1 974	41.6%	1 653	34.8%	1 590	25.8%	5 217	84.7%	1 708	64.4%	(6.9%)
Licences or permits	2 293	2 195	563	24.6%	586	25.5%	603	27.5%	1 752	79.8%	519	80.1%	16.3%
Transfer and subsidies - Operational	153 107	157 682	56 562	36.9%	47 702	31.2%	36 526	23.2%	140 789	89.3%	37 829	90.2%	(3.4%)
Interest Receivables	4 410	5 744	1 349	30.6%	1 482	33.6%	1 581	27.5%	4 411	76.8%	1 267	100.9%	24.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 632	3 538	894	24.6%	890	24.5%	829	23.4%	2 613	73.9%	823	202.6%	.8%
Gains on Disposal of Fixed and Intangible Assets	1 284	1 150	279	21.7%	297	23.1%	40	3.5%	616	53.5%	106	42.0%	(62.3%)
Other Gains	74 500	74 500	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 152 403	1 148 398	198 488	17.2%	209 599	18.2%	224 924	19.6%	633 011	55.1%	172 437	57.7%	30.4%
Employee related costs	404 433	401 102	88 164	21.8%	90 502	22.4%	89 719	22.4%	268 384	66.9%	87 544	67.5%	2.5%
Remuneration of councillors	14 872	14 611	3 465	23.3%	3 460	23.3%	3 425	23.4%	10 350	70.8%	3 448	77.5%	(.7%)
Bulk purchases - electricity	396 450	386 450	75 895	19.1%	82 024	20.7%	92 567	24.0%	250 486	64.8%	55 101	70.4%	68.0%
Inventory consumed	63 723	63 513	8 653	13.6%	10 304	16.2%	15 053	23.7%	34 010	53.5%	10 549	62.6%	42.7%
Debt impairment	17 500	17 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	95 265	95 315	-	-	-	-	-	-	-	-	-	-	-
Interest/Dividends and Rent on Land	17 784	17 684	190	1.1%	11	.1%	284	1.6%	485	2.7%	354	5.2%	(19.9%)
Contracted services	41 922	53 064	6 011	14.3%	4 546	10.8%	7 784	14.7%	18 340	34.6%	7 006	48.8%	11.1%
Transfers and subsidies	215	275	43	19.8%	55	25.4%	-	-	97	35.4%	-	72.4%	-
Irrecoverable debts written off	8 367	8 250	279	3.3%	324	3.9%	61	.7%	663	8.0%	132	3.1%	(54.0%)
Operational Cost and Other Cost	74 023	72 786	15 788	21.3%	18 373	24.8%	16 033	22.0%	50 195	69.0%	8 303	64.1%	93.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	17 850	17 850	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 300	55 213	81 837		56 092		60 282		198 212		107 664		
Transfers and subsidies - capital (monetary allocations)	86 019	99 054	6 804	7.9%	20 249	23.5%	7 488	7.6%	34 542	34.9%	6 799	42.4%	10.1%
Transfers and subsidies - capital (in-kind)	66 000	70 259	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	168 319	224 525	88 641		76 342		67 770		232 753		114 462		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	168 319	224 525	88 641		76 342		67 770		232 753		114 462		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	168 319	224 525	88 641		76 342		67 770		232 753		114 462		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	168 319	224 525	88 641		76 342		67 770		232 753		114 462		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		160 152	149 543	7 878	4.9%	31 825	19.9%	13 040	8.7%	52 743	35.3%	10 777	42.2%	21.0%
National Government		106 019	99 004	6 925	6.5%	20 129	19.0%	7 488	7.6%	34 542	34.9%	6 380	40.9%	17.4%
Provincial Government		-	49	-	-	-	-	-	-	-	-	-	89.1%	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		106 019	99 054	6 925	6.5%	20 129	19.0%	7 488	7.6%	34 542	34.9%	6 380	40.9%	17.4%
Borrowing		20 000	-	-	-	-	-	-	-	-	-	502	45.1%	(100.0%)
Internally generated funds		34 133	50 489	953	2.8%	11 696	34.3%	5 551	11.0%	18 201	36.0%	3 895	45.0%	42.5%
Capital Expenditure Functional		206 152	216 826	7 878	3.8%	31 825	15.4%	13 040	6.0%	52 743	24.3%	10 777	42.2%	21.0%
Municipal governance and administration		50 419	61 569	122	.2%	516	1.0%	263	.4%	901	1.5%	474	42.7%	(44.5%)
Executive and Council		53	11	11	19.8%	-	-	-	-	11	100.0%	-	-	-
Finance and administration		50 361	61 547	112	.2%	516	1.0%	263	.4%	891	1.4%	474	43.1%	(44.5%)
Internal audit		5	12	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		5 305	4 928	677	12.8%	527	9.9%	1 288	26.1%	2 491	50.6%	114	45.1%	1 029.2%
Community and Social Services		853	1 298	-	-	3	.3%	522	40.2%	524	40.4%	15	2.5%	3 386.6%
Sport And Recreation		3 542	2 743	654	18.5%	165	4.7%	580	21.1%	1 400	51.0%	61	46.3%	850.8%
Public Safety		910	887	22	2.5%	359	39.4%	187	21.0%	568	64.0%	38	79.0%	389.5%
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		34 822	49 036	6 742	19.4%	10 896	31.3%	5 236	10.7%	22 873	46.6%	6 564	48.5%	(20.2%)
Planning and Development		32 827	30 274	6 691	20.4%	9 727	29.6%	3 225	10.7%	19 642	64.9%	5 468	103.7%	(41.0%)
Road Transport		1 995	18 762	51	2.6%	1 169	58.6%	2 011	10.7%	3 231	17.2%	1 096	3.8%	83.5%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		115 006	101 293	337	.3%	19 887	17.2%	6 253	6.2%	26 477	26.1%	3 625	30.8%	72.5%
Energy sources		46 052	39 228	314	.7%	18 206	39.5%	3 269	8.3%	21 788	55.5%	1 650	46.1%	98.1%
Water Management		47 149	40 209	24	.1%	1 660	3.5%	2 725	6.8%	4 409	11.0%	2 408	30.6%	13.2%
Waste Water Management		22 405	21 855	-	-	21	.1%	259	1.2%	280	1.3%	(432)	18.0%	(159.9%)
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities		1 099 527	1 117 530	319 780	29.1%	293 432	26.7%	317 548	28.4%	930 760	83.3%	269 200	91.4%	18.0%
Receipts														
Property rates		158 255	158 255	37 945	24.0%	42 495	26.9%	30 249	19.1%	110 688	69.9%	31 909	76.7%	(5.2%)

Service charges	669 954	669 954	167 692	25.0%	174 150	26.0%	204 079	30.5%	545 921	81.5%	179 437	90.2%	13.7%
Other revenue	41 238	41 388	18 507	44.9%	12 919	31.3%	12 488	30.2%	43 914	106.1%	17 185	200.7%	(27.3%)
Transfers and Subsidies - Operational	130 941	128 460	87 258	66.6%	62 863	48.0%	50 421	39.3%	200 541	156.1%	33 408	89.2%	50.9%
Transfers and Subsidies - Capital	86 019	106 102	7 653	8.9%	-	-	18 000	17.0%	25 652	24.2%	5 803	91.9%	210.2%
Interest	13 120	13 370	725	5.5%	1 006	7.7%	2 312	17.3%	4 043	30.2%	1 458	106.6%	58.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(918 112)	(917 551)	(193 449)	21.1%	(124 609)	13.6%	(143 029)	15.6%	(461 087)	50.3%	(132 070)	49.2%	8.3%
Suppliers and employees	(911 512)	(910 951)	(193 449)	21.2%	(124 609)	13.7%	(143 029)	15.7%	(461 087)	50.6%	(132 070)	49.9%	8.3%
Finance charges	(6 600)	(6 600)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	181 416	199 978	126 330	69.6%	168 823	93.1%	174 519	87.3%	469 673	234.9%	137 129	431.2%	27.3%
Cash Flow from Investing Activities													
Receipts	284	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Proceeds on disposal of PPE	284	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(206 152)	(199 802)	(14 790)	7.2%	(35 182)	17.1%	(13 741)	6.9%	(63 712)	31.9%	(19 929)	57.3%	(31.1%)
Capital assets	(206 152)	(199 802)	(14 790)	7.2%	(35 182)	17.1%	(13 741)	6.9%	(63 712)	31.9%	(19 929)	57.3%	(31.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(205 868)	(199 802)	(14 790)	7.2%	(35 182)	17.1%	(13 741)	6.9%	(63 712)	31.9%	(19 928)	57.0%	(31.0%)
Cash Flow from Financing Activities													
Receipts	20 000	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	20 000	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 452)	176	111 541	(2 505.1%)	133 641	(3 001.5%)	160 779	91 321.5%	405 961	230 583.6%	117 201	18 954.7%	37.2%
Cash/cash equivalents at the year begin:	35 127	65 378	65 378	186.1%	176 919	503.7%	310 560	475.9%	65 378	100.0%	288 241	99.3%	7.7%
Cash/cash equivalents at the year end:	30 674	65 554	176 919	576.8%	310 560	1 012.4%	471 339	719.0%	471 339	719.0%	405 442	801.5%	16.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 720	8.2%	4 366	3.7%	4 459	3.8%	100 324	84.4%	118 869	19.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 932	33.1%	5 436	6.0%	3 647	4.0%	51 942	56.8%	90 358	15.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	111 367	12.8%	2 775	3.1%	2 263	2.5%	72 707	81.6%	89 132	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 499	7.3%	2 371	3.1%	2 007	2.7%	65 834	87.0%	75 711	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 197	5.3%	2 651	2.7%	2 328	2.4%	87 031	89.5%	97 208	16.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 736	3.7%	2 781	3.8%	2 682	3.6%	65 797	88.9%	73 996	12.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 677	5.1%	1 008	1.9%	848	1.6%	47 659	91.3%	52 192	8.7%	-	-	-	-
Total By Income Source	67 149	11.2%	21 388	3.6%	18 235	3.1%	490 694	82.1%	597 466	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	67 149	11.2%	21 388	3.6%	18 235	3.1%	490 694	82.1%	597 466	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	67 149	11.2%	21 388	3.6%	18 235	3.1%	490 694	82.1%	597 466	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	5 427	100.0%	5 427	39.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 588	43.0%	-	-	66	.8%	4 689	56.2%	8 343	60.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 588	26.1%	-	-	66	.5%	10 116	73.5%	13 770	100.0%

Contact Details

Municipal Manager	Mr Elias Nioba	054 338 7001
Chief Financial Officer	Mr Ruan Strauss	054 338 7024

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 258	1 497	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	97 048	91 773	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	367	167	-	-	-	-	-	-	-	-	-	-	-
Interest	2 000	1 859	-	-	119	6.0%	68	3.6%	187	10.1%	-	3.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(96 259)	(91 637)	(551)	.6%	761	(.8%)	(2 446)	2.7%	(2 236)	2.4%	(1 217)	3.8%	101.0%
Suppliers and employees	(95 791)	(91 173)	(551)	.6%	761	(.8%)	(2 446)	2.7%	(2 236)	2.5%	(1 217)	3.9%	101.0%
Finance charges	(268)	(199)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(200)	(265)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 414	3 658	(551)	(10.2%)	880	16.3%	(2 378)	(65.0%)	(2 049)	(56.0%)	(1 217)	(35.1%)	95.5%
Cash Flow from Investing Activities													
Receipts	(1 390)	(1 621)	-	-	(1 140)	82.0%	(68)	4.2%	(1 208)	74.5%	(500)	43.0%	(86.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 390)	(1 621)	-	-	(1 140)	82.0%	(68)	4.2%	(1 208)	74.5%	(500)	43.0%	(86.5%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 304)	(1 383)	-	-	(176)	13.5%	-	-	(176)	12.7%	(101)	18.7%	(100.0%)
Capital assets	(1 304)	(1 383)	-	-	(176)	13.5%	-	-	(176)	12.7%	(101)	18.7%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(2 684)	(3 004)	-	-	(1 316)	48.9%	(68)	2.3%	(1 384)	46.1%	(601)	26.6%	(88.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(59)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(59)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(59)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 720	596	(551)	(20.3%)	(436)	(16.0%)	(2 446)	(410.2%)	(3 433)	(575.7%)	(1 818)	(111.8%)	34.5%
Cash/cash equivalents at the year begin:	4 307	167	205	4.8%	(384)	(8.9%)	(820)	(491.9%)	205	123.1%	(2 042)	100.9%	(59.8%)
Cash/cash equivalents at the year end:	7 028	763	(384)	(5.5%)	(820)	(11.7%)	(3 266)	(428.0%)	(3 266)	(428.0%)	(3 860)	(89.6%)	(15.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(6)	390.8%	-	-	-	-	5	(290.8%)	(2)	(.3%)	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(864)	(178.8%)	-	-	-	-	1 347	278.8%	483	100.3%	-	-	-	-
Total By Income Source	(870)	(180.7%)	-	-	-	-	1 352	280.7%	482	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(594)	11 552.8%	-	-	-	-	589	(11 452.8%)	(5)	(1.1%)	-	-	-	-
Commercial	(7)	(7.4%)	-	-	-	-	104	107.4%	97	20.1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(268)	(68.8%)	-	-	-	-	659	168.8%	390	81.0%	-	-	-	-
Total By Customer Group	(870)	(180.7%)	-	-	-	-	1 352	280.7%	482	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 284	100.0%	2 284	16.5%
VAT (output less input)	101	100.0%	-	-	-	-	-	-	101	7%
Pensions / Retirement deductions	-	-	-	-	-	-	1 943	100.0%	1 943	14.1%
Loan repayments	-	-	-	-	-	-	6 003	100.0%	6 003	43.4%
Trade Creditors	-	-	-	-	-	-	189	100.0%	189	1.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12	.4%	11	.3%	4	.1%	3 279	99.2%	3 306	23.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	113	.8%	11	.1%	4	-	13 698	99.1%	13 826	100.0%

Contact Details

Municipal Manager	Mrs Samantha Titus	054 337 2800
Chief Financial Officer	Mrs Eloize Isaacs	054 337 2816

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	3 234 188	3 228 733	912 667	28.2%	710 127	22.0%	703 164	21.8%	2 325 959	72.0%	687 017	76.6%	2.4%
Exchange Revenue													
Service charges - Electricity	1 218 923	1 219 183	294 391	24.2%	218 906	18.0%	238 281	19.5%	751 578	61.6%	231 593	64.9%	2.9%
Service charges - Water	362 722	363 126	70 882	19.5%	89 642	24.7%	92 466	25.5%	252 990	69.7%	82 457	73.5%	12.1%
Service charges - Waste Water Management	106 274	106 317	28 622	26.9%	29 793	28.0%	29 663	27.9%	88 078	82.8%	28 663	88.8%	3.5%
Service charges - Waste Management	73 593	77 807	22 125	30.1%	22 252	30.2%	22 304	28.7%	66 680	85.7%	21 441	88.4%	4.0%
Sale of Goods and Rendering of Services	18 644	20 425	6 202	33.3%	3 061	16.4%	2 784	13.6%	12 047	59.0%	3 678	81.6%	(24.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	142 100	182 139	46 426	32.7%	44 641	31.4%	41 565	22.8%	132 632	72.8%	40 346	100.8%	3.0%
Interest earned from Current and Non Current Assets	18 000	18 000	152	.8%	1 681	9.3%	1 383	7.7%	3 215	17.9%	5 640	160.2%	(75.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 740	29 740	8 068	27.1%	6 932	23.3%	7 021	23.6%	22 020	74.0%	7 953	85.2%	(11.7%)
Licences or permits	1 000	1 000	106	10.6%	66	6.6%	120	12.0%	291	29.1%	169	42.6%	(29.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 383	5 182	786	23.2%	1 813	53.6%	1 776	34.3%	4 375	84.4%	943	61.3%	88.4%
Non-Exchange Revenue													
Property rates	717 920	717 920	271 496	37.8%	158 058	22.0%	159 758	22.3%	589 313	82.1%	150 160	81.6%	6.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 743	34 743	3 489	10.0%	(2 863)	(8.2%)	1 458	4.2%	2 084	6.0%	4 720	69.9%	(69.1%)
Licences or permits	8 200	8 200	3 024	36.9%	1 068	13.0%	2 959	36.1%	7 051	86.0%	2 145	86.3%	37.9%
Transfer and subsidies - Operational	323 676	331 406	127 693	39.5%	107 201	33.1%	76 331	23.0%	311 224	93.9%	74 392	92.3%	2.6%
Interest Receivables	117 020	102 540	26 326	22.5%	24 943	21.3%	22 387	21.8%	73 656	71.8%	26 344	84.5%	(15.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58 250	11 005	2 879	4.9%	2 933	5.0%	2 916	26.5%	8 728	79.3%	2 571	48.0%	13.4%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(5)	-	(5)	-	3 785	-	(100.1%)
Other Gains	-	-	-	-	-	-	-	-	-	-	17	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 212 506	3 484 060	792 110	24.7%	643 808	20.0%	829 888	23.8%	2 265 805	65.0%	774 374	66.7%	7.2%
Employee related costs	1 004 532	1 024 295	212 684	21.2%	237 594	23.7%	221 285	21.6%	671 563	65.6%	208 194	66.5%	6.3%
Remuneration of councillors	37 083	37 083	8 262	22.3%	8 495	22.9%	8 419	22.7%	25 176	67.9%	9 920	70.8%	(15.1%)
Bulk purchases - electricity	1 000 000	1 000 000	328 362	32.8%	130 993	13.1%	179 640	18.0%	638 995	63.9%	213 874	66.1%	(16.0%)
Inventory consumed	331 852	363 475	63 222	19.1%	80 100	24.1%	50 129	13.8%	193 452	53.2%	67 137	67.7%	(25.3%)
Debt impairment	437 149	526 399	109 287	25.0%	109 287	25.0%	176 225	33.5%	394 799	75.0%	178 812	75.0%	(1.4%)
Depreciation, Amortisation and Impairment	90 200	90 200	-	-	-	-	-	-	-	-	-	-	-
Interest/Dividends and Rent on Land	15 880	85 900	5	-	8 247	51.9%	43 500	50.6%	51 752	60.2%	13 855	29.5%	214.0%
Contracted services	45 856	50 356	3 673	8.0%	8 956	19.5%	7 485	14.9%	20 114	39.9%	12 940	59.4%	(42.2%)
Transfers and subsidies	4 300	4 450	650	15.1%	671	15.6%	46	1.0%	1 367	30.7%	1 258	51.7%	(96.3%)
Irrecoverable debts written off	-	-	6	-	(4)	-	6	-	8	-	(1)	-	(1 247.4%)
Operational Cost and Other Cost	176 654	197 555	50 704	28.7%	49 094	27.8%	107 913	54.6%	207 711	105.1%	46 809	75.2%	130.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	69 000	104 346	15 253	22.1%	10 375	15.0%	35 240	33.8%	60 869	58.3%	21 576	64.8%	63.3%
Surplus/(Deficit)	21 682	(255 327)	120 558		66 319		(126 724)		60 153		(87 358)		
Transfers and subsidies - capital (monetary allocations)	684 166	684 166	103 603	15.1%	240 645	35.2%	30 031	4.4%	374 278	54.7%	113 660	65.1%	(73.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	705 848	428 839	224 160		306 964		(96 693)		434 432		26 303		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	705 848	428 839	224 160		306 964		(96 693)		434 432		26 303		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	705 848	428 839	224 160		306 964		(96 693)		434 432		26 303		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	705 848	428 839	224 160		306 964		(96 693)		434 432		26 303		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	627 331	632 781	94 214	15.0%	202 604	32.3%	67 762	10.7%	364 580	57.6%	109 834	54.5%	(38.3%)
National Government	594 927	595 392	90 089	15.1%	201 780	33.9%	66 324	11.1%	358 193	60.2%	97 655	56.4%	(32.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	594 927	595 392	90 089	15.1%	201 780	33.9%	66 324	11.1%	358 193	60.2%	97 655	56.4%	(32.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 404	37 389	4 125	12.7%	824	2.5%	1 438	3.8%	6 387	17.1%	12 180	33.4%	(88.2%)
Capital Expenditure Functional	627 331	632 781	94 214	15.0%	202 604	32.3%	67 762	10.7%	364 580	57.6%	109 834	54.5%	(38.3%)
Municipal governance and administration	22 435	10 249	436	1.9%	4 759	21.2%	(2 414)	(23.6%)	2 781	27.1%	1 836	30.7%	(231.5%)
Executive and Council	21 565	10 249	436	2.0%	4 759	22.1%	(2 414)	(23.6%)	2 781	27.1%	1 836	30.7%	(231.5%)
Finance and administration	870	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 797	11 610	5 217	44.2%	-	-	1 122	9.7%	6 338	54.6%	91	36.9%	1 130.9%
Community and Social Services	11 797	11 610	5 217	44.2%	-	-	1 122	9.7%	6 338	54.6%	-	15.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	91	71.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 913	26 101	4 299	24.0%	6 210	34.7%	6 415	24.6%	16 924	64.8%	2 334	54.7%	174.8%
Planning and Development	7 043	7 913	1 384	19.6%	1 306	18.5%	438	5.5%	3 128	39.5%	(106)	3.8%	(512.8%)
Road Transport	10 870	18 188	2 915	26.8%	4 904	45.1%	5 977	32.9%	13 796	75.8%	2 440	59.4%	144.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	571 739	582 213	82 632	14.5%	191 228	33.4%	62 639	10.8%	336 499	57.8%	105 573	55.6%	(40.7%)
Energy sources	30 000	30 870	3 877	12.9%	7 336	24.5%	6 642	21.5%	17 855	57.8%	1 738	61.5%	282.1%
Water Management	499 565	499 565	77 973	15.6%	179 318	35.9%	52 960	10.6%	310 250	62.1%	96 433	57.0%	(45.1%)
Waste Water Management	42 174	51 778	782	1.9%	4 573	10.8%	3 038	5.9%	8 393	16.2%	7 403	28.9%	(59.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 448	2 607	1 631	47.3%	408	11.8%	-	-	2 039	78.2%	-	32.8%	-

Service charges	1 891 008	1 841 542	322 544	17.1%	308 157	16.3%	331 878	18.0%	962 579	52.3%	316 209	61.7%	5.0%
Other revenue	811 788	830 832	(19 685)	(2.4%)	263 711	32.5%	255 955	30.8%	499 981	60.2%	277 690	1 020.4%	(7.8%)
Transfers and Subsidies - Operational	323 676	331 406	130 684	40.4%	113 857	35.2%	91 652	27.7%	336 193	101.4%	82 931	96.5%	10.5%
Transfers and Subsidies - Capital	684 166	684 166	338 046	49.4%	199 480	29.2%	141 845	20.7%	679 371	99.3%	163 892	100.5%	(13.5%)
Interest	46 625	49 974	9 244	19.9%	6 997	15.0%	17 585	35.2%	33 826	67.7%	8 110	267.5%	116.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 223 619)	(3 338 268)	(955 798)	29.6%	(842 210)	26.1%	(844 850)	25.3%	(2 642 859)	79.2%	(790 473)	96.0%	6.9%
Suppliers and employees	(3 207 739)	(3 252 367)	(957 005)	29.8%	(842 210)	26.3%	(844 850)	26.0%	(2 644 065)	81.3%	(790 473)	98.9%	6.9%
Finance charges	(15 880)	(85 900)	1 207	(7.6%)	-	-	-	-	1 207	(1.4%)	-	(2.7%)	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 143 776	1 009 883	21 417	1.9%	158 087	13.8%	166 875	16.5%	346 379	34.3%	183 000	114.7%	(8.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	(5)	-	(5)	-	3 785	-	(100.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	(5)	-	(5)	-	3 785	-	(100.1%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(721 431)	(726 881)	(94 214)	13.1%	(202 604)	28.1%	(67 762)	9.3%	(364 580)	50.2%	(109 834)	54.5%	(38.3%)
Capital assets	(721 431)	(726 881)	(94 214)	13.1%	(202 604)	28.1%	(67 762)	9.3%	(364 580)	50.2%	(109 834)	54.5%	(38.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(721 431)	(726 881)	(94 214)	13.1%	(202 604)	28.1%	(67 767)	9.3%	(364 585)	50.2%	(106 049)	53.7%	(36.1%)
Cash Flow from Financing Activities													
Receipts	-	-	30	-	0	-	3	-	33	-	147	11.5%	(98.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	30	-	0	-	3	-	33	-	147	11.5%	(98.0%)
Payments	(16 688)	(16 688)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 688)	(16 688)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(16 688)	(16 688)	30	(.2%)	0	-	3	-	33	(.2%)	147	(1.8%)	(98.0%)
Net Increase/(Decrease) in cash held	405 657	266 315	(72 767)	(17.9%)	(44 517)	(11.0%)	99 111	37.2%	(18 173)	(6.8%)	77 098	(172.5%)	28.6%
Cash/cash equivalents at the year begin:	130 891	130 891	17 395	13.3%	91 142	69.6%	46 624	35.6%	17 395	13.3%	163 922	103.8%	(71.6%)
Cash/cash equivalents at the year end:	536 548	397 205	91 142	17.0%	46 624	8.7%	145 736	36.7%	145 736	36.7%	350 556	(960.0%)	(58.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 750	4.0%	28 560	3.1%	27 063	2.9%	841 544	90.0%	934 916	20.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	57 320	18.9%	16 219	6.0%	9 958	3.3%	218 332	71.9%	303 828	6.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	41 514	4.9%	17 882	2.1%	15 315	1.8%	772 335	91.2%	847 046	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 386	3.0%	7 379	2.2%	6 911	2.0%	316 225	82.8%	340 901	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 435	3.2%	5 716	2.2%	5 197	2.0%	242 638	92.6%	261 966	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 103	1.0%	921	.8%	929	.8%	106 463	97.3%	109 416	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	20 225	1.7%	20 056	1.6%	19 425	1.6%	1 157 430	95.1%	1 217 135	27.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	53 483	11.6%	6 671	1.5%	6 437	1.4%	393 487	85.5%	460 078	10.3%	-	-	-	-
Total By Income Source	230 215	5.1%	105 404	2.4%	91 234	2.0%	4 048 454	90.5%	4 475 307	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	70 609	10.6%	16 173	2.4%	9 233	1.4%	568 834	85.6%	664 848	14.9%	-	-	-	-
Commercial	65 617	9.1%	21 635	3.0%	17 156	2.4%	615 764	85.5%	720 173	16.1%	-	-	-	-
Households	90 731	3.1%	65 045	2.2%	62 564	2.1%	2 725 156	92.6%	2 943 496	65.8%	-	-	-	-
Other	3 258	2.2%	2 551	1.7%	2 281	1.6%	138 700	94.5%	146 790	3.3%	-	-	-	-
Total By Customer Group	230 215	5.1%	105 404	2.4%	91 234	2.0%	4 048 454	90.5%	4 475 307	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	85 475	8.1%	-	-	-	-	964 265	91.9%	1 049 740	75.8%
Bulk Water	16 202	6.0%	21 740	8.0%	30 103	11.1%	202 656	74.9%	270 701	19.5%
PAYE deductions	11 567	100.0%	-	-	-	-	-	-	11 567	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	9 400	100.0%	-	-	-	-	-	-	9 400	.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 727	97.0%	409	2.9%	-	-	13	.1%	14 148	1.0%
Auditor-General	-	100.0%	-	-	-	-	-	-	13	-
Other	16 591	57.0%	2 115	7.3%	307	1.1%	10 084	34.7%	29 097	2.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	152 975	11.0%	24 264	1.8%	30 410	2.2%	1 177 018	85.0%	1 384 667	100.0%

Contact Details

Municipal Manager	Mr Bartholomew Matlala	053 830 6100
Chief Financial Officer	Ms Euphonia Letlkhonolo Rapodile	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	366 179	366 229	82 799	22.6%	29 656	8.1%	44 213	12.1%	156 668	42.8%	70 649	49.0%	(37.4%)
Exchange Revenue													
Service charges - Electricity	45 316	45 316	6 321	13.9%	4 254	9.4%	(779)	(1.7%)	9 795	21.6%	9 088	49.6%	(106.6%)
Service charges - Water	45 248	45 248	2 698	6.0%	4 188	9.3%	2 408	5.3%	9 294	20.5%	7 548	54.7%	(68.1%)
Service charges - Waste Water Management	4 646	4 646	599	12.9%	592	12.7%	294	6.3%	1 485	32.0%	841	44.9%	(65.1%)
Service charges - Waste Management	14 293	14 293	2 141	15.0%	2 112	14.8%	1 059	7.4%	5 312	37.2%	2 968	52.3%	(64.3%)
Sale of Goods and Rendering of Services	801	901	223	27.8%	98	12.2%	21	2.4%	342	38.0%	89	57.1%	(76.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	49 382	49 382	10 413	21.1%	10 480	21.2%	5 471	11.1%	26 364	53.4%	8 921	43.6%	(38.7%)
Interest earned from Current and Non Current Assets	1 575	1 575	196	12.4%	133	8.4%	37	2.3%	365	23.2%	175	23.6%	(79.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 019	1 019	141	13.8%	141	13.9%	72	7.1%	355	34.8%	274	56.1%	(73.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 376	1 376	(143)	(10.4%)	(66)	(4.8%)	(5)	(4%)	(213)	(15.5%)	(104)	(30.9%)	(95.1%)
Non-Exchange Revenue													
Property rates	47 401	47 401	3 033	6.4%	3 575	7.5%	1 819	3.8%	8 427	17.8%	4 377	26.3%	(58.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	17	17	(0)	(6%)	-	-	1	3.3%	0	2.7%	6	35.6%	(90.2%)
Licences or permits	10	10	1	8.7%	1	8.7%	0	4.8%	2	22.2%	19	57.4%	(97.4%)
Transfer and subsidies - Operational	136 015	135 965	53 034	39.0%	130	1%	31 686	23.3%	84 851	62.4%	31 186	54.9%	1.6%
Interest Receivables	19 080	19 080	4 142	21.7%	4 018	21.1%	2 129	11.2%	10 288	53.9%	5 260	67.7%	(59.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	265 261	409 888	44 195	16.7%	45 987	17.3%	15 402	3.8%	105 584	25.8%	51 310	50.4%	(70.0%)
Employee related costs	72 439	89 460	22 299	30.8%	21 893	30.2%	6 877	7.7%	51 069	57.1%	19 626	86.5%	(65.0%)
Remuneration of councillors	6 507	6 507	1 473	22.6%	1 456	22.4%	672	10.3%	3 602	55.4%	1 465	81.9%	(54.1%)
Bulk purchases - electricity	65 000	65 000	6 521	10.0%	10 238	15.8%	3 349	5.2%	20 107	30.9%	11 368	47.7%	(70.5%)
Inventory consumed	17 653	20 108	2 739	15.5%	964	5.5%	843	4.2%	4 546	22.6%	3 310	62.9%	(74.5%)
Debt impairment	-	93 901	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	23 297	30 352	-	-	-	-	-	-	-	-	-	-	-
Interest/Dividends and Rent on Land	10 600	10 669	1 555	14.7%	2 924	27.6%	1 289	12.1%	5 768	54.1%	3 358	71.4%	(61.6%)
Contracted services	40 710	54 183	5 589	13.7%	5 163	12.7%	1 441	2.7%	12 193	22.5%	7 861	49.7%	(81.7%)
Transfers and subsidies	50	50	-	-	43	86.4%	-	-	43	86.4%	25	10.5%	(100.0%)
Irrecoverable debts written off	2 550	3 006	6	.3%	108	4.2%	16	.5%	130	4.3%	50	4.0%	(68.2%)
Operational Cost and Other Cost	26 456	36 653	4 013	15.2%	3 198	12.1%	916	2.5%	8 127	22.2%	4 245	55.9%	(78.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	100 918	(43 660)	38 604		(16 331)		28 811		51 084		19 338		
Transfers and subsidies - capital (monetary allocations)	46 848	46 848	3 850	8.2%	(1 597)	(3.4%)	-	-	2 253	4.8%	312	7.6%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	147 766	3 188	42 454		(17 928)		28 811		53 337		19 650		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	147 766	3 188	42 454		(17 928)		28 811		53 337		19 650		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	147 766	3 188	42 454		(17 928)		28 811		53 337		19 650		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	457	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	147 766	3 646	42 454		(17 928)		28 811		53 337		19 650		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	52 387	73 324	2 820	5.4%	2 039	3.9%	3 203	4.4%	8 062	11.0%	5 505	45.9%	(41.8%)
National Government	46 463	54 350	2 753	5.9%	1 703	3.7%	3 023	5.6%	7 479	13.8%	2 131	55.3%	41.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	0	0	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 463	54 350	2 753	5.9%	1 703	3.7%	3 023	5.6%	7 479	13.8%	2 131	55.3%	41.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 924	18 974	66	1.1%	337	5.7%	180	.9%	583	3.1%	3 374	34.6%	(94.7%)
Capital Expenditure Functional	52 387	73 324	2 820	5.4%	2 039	3.9%	3 203	4.4%	8 062	11.0%	5 505	45.9%	(41.8%)
Municipal governance and administration	895	1 145	66	7.4%	41	4.5%	-	-	107	9.3%	2 567	33.9%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	895	1 145	66	7.4%	41	4.5%	-	-	107	9.3%	2 567	33.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	250	250	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	250	250	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 432	11 318	2 124	22.5%	1 374	14.6%	2 150	19.0%	5 648	49.9%	589	28.0%	265.3%
Planning and Development	50	50	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 382	11 268	2 124	22.6%	1 374	14.6%	2 150	19.1%	5 648	50.1%	589	28.1%	265.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 811	60 611	630	1.5%	625	1.5%	1 053	1.7%	2 308	3.8%	2 350	58.4%	(55.2%)
Energy sources	21 209	21 209	-	-	329	1.6%	873	4.1%	1 202	5.7%	267	24.2%	22.3%
Water Management	16 982	27 782	-	-	296	1.7%	180	.6%	476	1.7%	2 083	63.4%	(91.4%)
Waste Water Management	3 620	11 620	630	17.4%	-	-	-	-	630	5.4%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		263 002	326 582	5 664	2.2%	20 910	8.0%	50 136	15.4%	76 709	23.5%	389 392	151.9%	(87.1%)
Property rates		15 186	6 308	486	3.2%	1 630	10.7%	2 852	45.2%	4 968	78.7%	10 972	76.6%	(74.0%)

Service charges	62 158	109 878	2 870	4.6%	6 295	10.1%	2 383	2.2%	11 548	10.5%	50 450	86.0%	(95.3%)
Other revenue	28 688	27 978	2 177	7.6%	892	3.1%	1 487	5.3%	4 556	16.3%	4 431	15.1%	(66.5%)
Transfers and Subsidies - Operational	129 294	131 270	79	.1%	1 072	8%	32 665	24.9%	33 816	25.8%	255 182	200.1%	(87.2%)
Transfers and Subsidies - Capital	22 992	46 463	-	-	11 000	47.8%	10 738	23.1%	21 738	46.8%	68 192	308.6%	(84.3%)
Interest	4 685	4 685	52	1.1%	21	.4%	11	.2%	84	1.8%	165	3.7%	(93.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(287 041)	(323 127)	(77 071)	26.9%	(44 734)	15.6%	(13 669)	4.2%	(135 474)	41.9%	(75 122)	80.7%	(81.8%)
Suppliers and employees	(276 306)	(312 367)	(77 071)	27.9%	(44 734)	16.2%	(13 669)	4.4%	(135 474)	43.4%	(75 122)	83.9%	(81.8%)
Finance charges	(10 600)	(59 953)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(135)	(160)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(24 039)	3 456	(71 407)	297.1%	(23 824)	99.1%	36 467	1 055.2%	(58 764)	(1 700.4%)	314 271	(1 134.6%)	(88.4%)
Cash Flow from Investing Activities													
Receipts	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 528)	(59 953)	(1 529)	4.2%	(1 908)	5.2%	(3 873)	6.5%	(7 310)	12.2%	(6 331)	47.5%	(38.8%)
Capital assets	(36 528)	(59 953)	(1 529)	4.2%	(1 908)	5.2%	(3 873)	6.5%	(7 310)	12.2%	(6 331)	47.5%	(38.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(36 530)	(59 955)	(1 529)	4.2%	(1 908)	5.2%	(3 873)	6.5%	(7 310)	12.2%	(6 331)	47.5%	(38.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(60 568)	(56 499)	(72 936)	120.4%	(25 732)	42.5%	32 594	(57.7%)	(66 074)	116.9%	307 940	(244.2%)	(89.4%)
Cash/cash equivalents at the year begin:	885	885	-	-	(72 936)	(8 241.4%)	(98 668)	(11 149.0%)	-	-	(157 266)	-	(37.3%)
Cash/cash equivalents at the year end:	(59 683)	(55 614)	(72 936)	122.2%	(98 668)	165.3%	(66 074)	118.8%	(66 074)	118.8%	150 674	(249.3%)	(143.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 179	2.6%	5 362	1.1%	5 139	1.0%	476 739	95.3%	500 418	39.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 966	3.5%	1 293	1.5%	1 340	1.6%	80 392	93.5%	86 011	6.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 595	2.5%	3 688	1.2%	3 626	1.2%	289 639	95.1%	304 549	23.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 537	2.0%	763	1.0%	759	1.0%	74 811	96.1%	77 871	6.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 998	2.1%	2 455	1.0%	2 438	1.0%	228 558	95.9%	238 450	18.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	230	4.3%	100	1.9%	97	1.8%	4 929	92.0%	5 357	4%	-	-	-	-
Interest on Arrear Debtor Accounts	260	1.2%	130	.6%	130	.6%	21 590	97.6%	22 110	1.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	398	.8%	201	.4%	203	.4%	46 772	98.3%	47 574	3.7%	-	-	-	-
Total By Income Source	31 183	2.4%	13 992	1.1%	13 734	1.1%	1 223 430	95.4%	1 282 339	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 706	2.1%	3 749	1.0%	3 680	1.0%	360 357	96.0%	375 502	29.3%	-	-	-	-
Commercial	2 864	3.3%	1 266	1.4%	1 260	1.4%	82 257	93.9%	87 647	6.8%	-	-	-	-
Households	20 556	2.5%	8 953	1.1%	8 764	1.1%	779 045	95.3%	817 318	63.7%	-	-	-	-
Other	56	3.0%	24	1.3%	20	1.1%	1 771	94.6%	1 871	.1%	-	-	-	-
Total By Customer Group	31 183	2.4%	13 992	1.1%	13 734	1.1%	1 223 430	95.4%	1 282 339	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	163	1.0%	-	-	-	-	16 282	99.0%	16 445	4.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 848	27.7%	746	7.3%	407	4.0%	6 276	61.1%	10 277	2.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 108	1.9%	3 618	1.0%	4 344	1.2%	355 536	95.9%	370 606	93.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 119	2.5%	4 364	1.1%	4 751	1.2%	378 094	95.2%	397 327	100.0%

Contact Details

Municipal Manager	Mrs Baskaryang Tsinyane	053 531 6505
Chief Financial Officer	Mr Christian Mokeng (Acting Cfo)	053 531 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	170 489	170 937	49 914	29.3%	43 736	25.7%	41 560	24.3%	135 211	79.1%	37 259	79.0%	11.5%
Exchange Revenue													
Service charges - Electricity	19 592	19 592	5 128	26.2%	4 534	23.1%	7 399	37.8%	17 061	87.1%	4 329	71.6%	70.9%
Service charges - Water	5 424	5 424	1 031	19.0%	1 392	25.7%	1 561	28.8%	3 984	73.4%	1 161	72.4%	34.4%
Service charges - Waste Water Management	9 775	9 775	2 418	24.7%	2 386	24.4%	2 086	21.3%	6 890	70.5%	2 265	72.8%	(7.9%)
Service charges - Waste Management	7 355	7 355	1 799	24.5%	1 761	23.9%	1 567	21.3%	5 127	69.7%	1 670	71.9%	(6.2%)
Sale of Goods and Rendering of Services	1 232	1 232	398	32.3%	79	6.5%	88	7.2%	566	45.9%	237	66.1%	(62.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 462	25 462	5 499	21.6%	5 823	22.9%	5 993	23.5%	17 315	68.0%	5 339	63.8%	12.3%
Interest earned from Current and Non Current Assets	46	46	-	-	-	-	-	-	-	-	-	50.0%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	38	38	7	18.2%	6	15.5%	1	3.6%	14	37.3%	3	59.5%	(60.6%)
Rental from Fixed Assets	327	327	-	-	-	-	-	-	-	-	(4)	6.9%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	732	666	103	14.0%	65	8.9%	60	9.0%	228	34.2%	127	120.3%	(52.8%)
Non-Exchange Revenue													
Property rates	15 251	15 251	3 760	24.7%	3 764	24.7%	3 766	24.7%	11 290	74.0%	3 365	69.4%	11.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	612	612	-	-	-	-	10	1.6%	10	1.6%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	76 862	77 677	28 031	36.5%	22 142	28.8%	17 196	22.1%	67 369	86.7%	16 953	91.1%	1.4%
Interest Receivables	7 781	7 781	1 740	22.4%	1 784	22.9%	1 833	23.6%	5 357	68.8%	1 813	73.1%	1.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	(301)	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	197 039	188 847	38 825	19.7%	43 498	22.1%	30 769	16.3%	113 092	59.9%	58 081	71.2%	(47.0%)
Employee related costs	59 997	57 792	12 809	21.4%	16 042	26.7%	13 114	22.7%	41 966	72.6%	12 402	68.2%	5.7%
Remuneration of councillors	5 270	5 426	1 313	24.9%	1 309	24.8%	1 437	26.5%	4 059	74.8%	1 285	73.9%	11.8%
Bulk purchases - electricity	25 000	25 000	-	-	3 373	13.5%	1 739	7.0%	5 112	20.4%	4 435	50.4%	(60.8%)
Inventory consumed	14 050	14 495	3 729	26.5%	2 352	16.7%	2 342	16.2%	8 423	58.1%	1 352	39.0%	73.2%
Debt impairment	31 883	24 587	7 971	25.0%	7 971	25.0%	2 498	10.2%	18 440	75.0%	24 009	102.1%	(89.6%)
Depreciation, Amortisation and Impairment	23 541	15 494	5 885	25.0%	5 885	25.0%	(150)	(1.0%)	11 621	75.0%	5 885	75.0%	(102.5%)
Interest/Dividends and Rent on Land	600	2 833	-	-	(230)	(38.3%)	423	14.9%	193	6.8%	146	10.3%	189.9%
Contracted services	16 283	19 636	2 501	15.4%	2 291	14.1%	3 845	19.6%	8 637	44.0%	2 866	65.9%	34.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	569	-	-	569	-	-	-	569	100.0%	-	-	-
Operational Cost and Other Cost	19 810	21 051	4 618	23.3%	3 936	19.9%	5 520	26.2%	14 074	66.9%	5 701	78.9%	(3.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	604	1 964	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 549)	(17 910)	11 088		239		10 791		22 119		(20 821)		
Transfers and subsidies - capital (monetary allocations)	32 601	41 601	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 052	23 691	11 088		239		10 791		22 119		(20 821)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	6 052	23 691	11 088		239		10 791		22 119		(20 821)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 052	23 691	11 088		239		10 791		22 119		(20 821)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 052	23 691	11 088		239		10 791		22 119		(20 821)		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	36 361	45 361	7 129	19.6%	12 419	34.2%	4 479	9.9%	24 028	53.0%	7 107	56.5%	(37.0%)
National Government	32 601	41 601	6 924	21.2%	11 513	35.3%	4 114	9.9%	22 551	54.2%	6 740	56.3%	(39.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 601	41 601	6 924	21.2%	11 513	35.3%	4 114	9.9%	22 551	54.2%	6 740	56.3%	(39.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 760	3 760	205	5.4%	907	24.1%	365	9.7%	1 477	39.3%	367	94.5%	(.4%)
Capital Expenditure Functional	36 361	45 361	7 129	19.6%	12 419	34.2%	4 479	9.9%	24 028	53.0%	7 107	55.1%	(37.0%)
Municipal governance and administration	1 810	1 900	31	1.7%	907	50.1%	365	19.2%	1 303	68.6%	367	99.7%	(.4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 810	1 900	31	1.7%	907	50.1%	365	19.2%	1 303	68.6%	367	99.7%	(.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 450	1 360	174	12.0%	-	-	-	-	174	12.8%	-	-	-
Community and Social Services	300	210	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 150	1 150	174	15.1%	-	-	-	-	174	15.1%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 101	42 101	6 924	20.9%	11 513	34.8%	4 114	9.8%	22 551	53.6%	6 740	54.9%	(39.0%)
Energy sources	500	500	-	-	-	-	-	-	-	-	-	-	-
Water Management	22 601	31 601	4 597	20.3%	8 365	37.0%	4 114	13.0%	17 075	54.0%	6 144	48.7%	(33.0%)
Waste Water Management	10 000	10 000	2 328	23.3%	3 148	31.5%	-	-	5 476	54.8%	596	69.1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		178 505	260 358	63 115	35.4%	39 800	22.3%	47 483	18.2%	150 397	57.8%	50 574	91.8%	(6.1%)
Property rates		9 150	9 150	4 298	47.0%	1 766	19.3%	1 336	14.6%	7 400	80.9%	2 249	55.5%	(40.6%)

Service charges	25 207	25 207	5 205	20.7%	5 383	21.4%	8 196	32.5%	18 784	74.5%	4 948	71.4%	65.6%
Other revenue	14 366	91 692	4 313	30.0%	3 748	26.1%	7 908	8.6%	15 968	17.4%	7 259	131.0%	8.9%
Transfers and Subsidies - Operational	76 862	77 425	33 672	43.8%	20 220	26.3%	16 970	21.9%	70 863	91.5%	16 622	94.3%	2.1%
Transfers and Subsidies - Capital	32 601	41 601	15 157	46.5%	8 467	26.0%	12 656	30.4%	36 281	87.2%	19 410	89.0%	(34.8%)
Interest	20 319	15 283	469	2.3%	216	1.1%	416	2.7%	1 101	7.2%	86	74.7%	384.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(131 274)	(138 598)	(42 315)	32.2%	(28 845)	22.0%	(20 149)	14.5%	(91 310)	65.9%	(21 402)	323.9%	(5.9%)
Suppliers and employees	(130 674)	(135 764)	(42 315)	32.4%	(28 845)	22.1%	(20 149)	14.8%	(91 310)	67.3%	(21 402)	337.6%	(5.9%)
Finance charges	(600)	(2 833)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 231	121 760	20 799	44.0%	10 955	23.2%	27 333	22.4%	59 087	48.5%	29 172	43.9%	(6.3%)
Cash Flow from Investing Activities													
Receipts	-	(301)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	(301)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 076)	(45 076)	(7 129)	19.8%	(12 134)	33.6%	(4 479)	9.9%	(23 743)	52.7%	(7 107)	55.1%	(37.0%)
Capital assets	(36 076)	(45 076)	(7 129)	19.8%	(12 134)	33.6%	(4 479)	9.9%	(23 743)	52.7%	(7 107)	55.1%	(37.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(36 076)	(45 377)	(7 129)	19.8%	(12 134)	33.6%	(4 479)	9.9%	(23 743)	52.3%	(7 107)	55.1%	(37.0%)
Cash Flow from Financing Activities													
Receipts	25	25	16	63.3%	5	20.0%	(3)	(10.2%)	18	73.1%	15	756.4%	(117.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	25	25	16	63.3%	5	20.0%	(3)	(10.2%)	18	73.1%	15	756.4%	(117.3%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	25	25	16	63.3%	5	20.0%	(3)	(10.2%)	18	73.1%	15	12.6%	(117.3%)
Net Increase/(Decrease) in cash held	11 181	76 408	13 686	122.4%	(1 174)	(10.5%)	22 851	29.9%	35 363	46.3%	22 081	33.1%	3.5%
Cash/cash equivalents at the year begin:	1 104	(51 216)	828	75.0%	15 100	1 367.5%	13 926	(27.2%)	828	(1.6%)	7 897	2 003.7%	76.3%
Cash/cash equivalents at the year end:	12 285	25 193	15 100	122.9%	13 926	113.4%	36 777	146.0%	36 777	146.0%	29 978	34.4%	22.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	387	5%	474	.6%	704	.9%	76 778	98.0%	78 344	15.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	872	2.8%	359	1.2%	341	1.1%	29 115	94.9%	30 686	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 161	1.8%	1 017	1.5%	963	1.4%	64 305	95.3%	67 467	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	797	.9%	791	.9%	784	.9%	81 949	97.2%	84 321	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	594	1.0%	574	1.0%	569	1.0%	56 472	97.0%	58 209	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 650	1.3%	2 600	1.3%	2 573	1.3%	190 700	96.1%	198 522	38.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	109	2.4%	40	.9%	38	.8%	4 458	96.0%	4 645	.9%	-	-	-	-
Total By Income Source	6 590	1.3%	5 856	1.1%	5 971	1.1%	503 776	96.5%	522 194	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	544	7.7%	363	5.1%	304	4.3%	5 895	83.0%	7 105	1.4%	-	-	-	-
Commercial	861	2.9%	457	1.5%	429	1.4%	28 414	94.1%	30 161	5.8%	-	-	-	-
Households	5 093	1.1%	5 015	1.0%	5 217	1.1%	466 893	96.8%	482 218	92.3%	-	-	-	-
Other	73	2.7%	21	.8%	21	.8%	2 575	95.7%	2 690	.5%	-	-	-	-
Total By Customer Group	6 590	1.3%	5 856	1.1%	5 971	1.1%	503 776	96.5%	522 194	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 577	9.0%	14 453	9.5%	14 099	9.3%	109 442	72.2%	151 572	50.1%
Bulk Water	3 339	2.4%	5 067	3.6%	4 800	3.4%	127 639	90.6%	140 845	46.6%
PAYE deductions	-	-	-	-	-	-	762	100.0%	-	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	924	100.0%	924	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	697	13.5%	350	6.8%	480	9.3%	3 657	70.5%	5 185	1.7%
Auditor-General	242	9.6%	395	15.7%	525	20.9%	1 351	53.8%	2 512	.8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	547	100.0%	547	2%
Total	17 856	5.9%	20 265	6.7%	19 904	6.6%	244 320	80.8%	302 346	100.0%

Contact Details

Municipal Manager	Mr Tumelo Thage	053 437 3111
Chief Financial Officer	Ms Kedsalethe Khaziwa	053 497 3111

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	591 898	595 178	79 342	13.4%	66 436	11.2%	90 705	15.2%	236 482	39.7%	115 259	74.0%	(21.3%)
Exchange Revenue													
Service charges - Electricity	198 937	198 937	38 140	19.2%	28 713	14.4%	31 886	16.0%	98 739	49.6%	27 213	51.0%	17.2%
Service charges - Water	56 898	56 898	11 932	21.0%	9 427	16.6%	12 999	22.8%	34 358	60.4%	13 063	119.7%	(.5%)
Service charges - Waste Water Management	25 769	25 769	1 579	6.1%	(1 887)	(7.3%)	5 167	20.1%	4 860	18.9%	5 320	65.4%	(2.9%)
Service charges - Waste Management	17 633	17 633	1 353	7.7%	(788)	(4.5%)	3 581	20.3%	4 146	23.5%	3 639	65.6%	(1.6%)
Sale of Goods and Rendering of Services	265	265	108	40.6%	148	55.9%	132	49.8%	387	146.3%	89	33.0%	49.0%
Agency services	-	427	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	64 632	64 632	17 759	27.5%	13 660	21.1%	19 270	29.8%	50 690	78.4%	20 071	98.3%	(4.0%)
Interest earned from Current and Non Current Assets	3 489	3 489	3	.1%	565	16.2%	-	-	568	16.3%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 128	1 128	81	7.2%	2	2%	147	13.1%	230	20.4%	257	45.4%	(42.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 516	2 516	3	.1%	2	.1%	6	2%	12	.5%	2	.3%	163.9%
Non-Exchange Revenue													
Property rates	52 071	52 071	6 405	12.3%	10 760	20.7%	11 057	21.2%	28 223	54.2%	10 730	64.2%	3.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 250	2 250	20	.9%	9	.4%	37	1.6%	66	2.9%	15	1.8%	142.4%
Licences or permits	-	2 853	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 309	149 309	-	-	742	.5%	1 368	.9%	2 111	1.4%	29 618	78.1%	(95.4%)
Interest Receivables	12 000	12 000	1 958	16.3%	5 081	42.3%	5 054	42.1%	12 093	100.8%	5 242	208.8%	(3.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	472 413	474 231	65 820	13.9%	73 117	15.5%	92 711	19.5%	231 648	48.8%	63 858	33.9%	45.2%
Employee related costs	148 056	137 467	32 922	22.2%	29 978	20.2%	34 482	25.1%	97 382	70.8%	31 712	67.4%	8.7%
Remuneration of councillors	8 511	8 531	1 994	23.4%	1 994	23.4%	2 689	31.5%	6 678	78.3%	1 966	80.4%	36.8%
Bulk purchases - electricity	93 026	93 026	242	.3%	435	.5%	-	-	677	.7%	1 409	6.1%	(100.0%)
Inventory consumed	102 964	113 157	20 467	19.9%	26 195	25.4%	21 586	19.1%	68 248	60.3%	12 189	42.7%	77.1%
Debt impairment	28 520	28 520	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	35 939	35 939	-	-	-	-	26 954	75.0%	26 954	75.0%	-	-	(100.0%)
Interest,Dividends and Rent on Land	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Contracted services	34 137	31 456	7 571	22.2%	9 255	27.1%	3 925	12.5%	20 751	66.0%	11 109	52.1%	(64.7%)
Transfers and subsidies	-	1 675	5	-	1 668	-	-	-	1 673	99.9%	-	-	-
Irrecoverable debts written off	3 577	3 577	-	-	0	-	-	-	0	-	167	38.0%	(100.0%)
Operational Cost and Other Cost	12 683	15 885	2 618	20.6%	3 590	28.3%	3 076	19.4%	9 283	58.4%	5 307	54.8%	(42.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	119 485	120 946	13 522		(6 681)		(2 007)		4 835		51 401		
Transfers and subsidies - capital (monetary allocations)	76 281	76 281	-	-	35 590	46.7%	(7 836)	(10.3%)	27 754	36.4%	15 956	51.9%	(149.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	195 766	197 227	13 522		28 909		(9 842)		32 589		67 356		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	195 766	197 227	13 522		28 909		(9 842)		32 589		67 356		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	195 766	197 227	13 522		28 909		(9 842)		32 589		67 356		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	195 766	197 227	13 522		28 909		(9 842)		32 589		67 356		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	106 725	105 644	8 536	8.0%	31 135	29.2%	(13 576)	(12.9%)	26 096	24.7%	7 339	31.0%	(285.0%)
National Government	90 925	86 925	8 172	9.0%	30 933	34.0%	(14 510)	(16.7%)	24 595	28.3%	7 734	33.5%	(287.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	90 925	86 925	8 172	9.0%	30 933	34.0%	(14 510)	(16.7%)	24 595	28.3%	7 734	33.5%	(287.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 800	18 719	365	2.3%	202	1.3%	934	5.0%	1 501	8.0%	(395)	17.7%	(336.7%)
Capital Expenditure Functional	106 725	107 144	8 536	8.0%	31 135	29.2%	(13 576)	(12.7%)	26 096	24.4%	7 339	31.0%	(285.0%)
Municipal governance and administration	600	600	365	60.8%	202	33.7%	215	35.8%	782	130.3%	236	34.6%	(9.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	600	600	365	60.8%	202	33.7%	215	35.8%	782	130.3%	236	37.3%	(9.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	10 200	-	-	-	-	-	-	-	-	-	.4%	-
Community and Social Services	10 000	10 000	-	-	-	-	-	-	-	-	-	.5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	200	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 000	3 000	-	-	-	-	-	-	-	-	118	34.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 000	3 000	-	-	-	-	-	-	-	-	118	34.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	93 125	93 344	8 172	8.8%	30 933	33.2%	(13 791)	(14.8%)	25 314	27.1%	6 985	36.9%	(297.4%)
Energy sources	15 000	15 000	-	-	4 253	28.4%	-	-	4 253	28.4%	259	5.5%	(100.0%)
Water Management	39 013	38 513	976	2.5%	25 478	65.3%	(16 493)	(42.8%)	9 962	25.9%	21	25.1%	(80 069.6%)
Waste Water Management	39 112	39 832	7 195	18.4%	1 202	3.1%	2 702	6.8%	11 100	27.9%	6 705	48.8%	(59.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	542 502	537 206	50 872	9.4%	74 017	13.6%	58 732	10.9%	183 621	34.2%	97 000	61.8%	(39.5%)
Property rates	31 242	36 449	5 827	18.6%	5 978	19.1%	5 919	16.2%	17 723	48.6%	5 743	45.9%	3.1%

Service charges	199 436	209 467	40 898	20.5%	39 151	19.6%	41 572	19.8%	121 621	58.1%	35 580	56.6%	16.8%
Other revenue	11 661	8 569	2 882	24.7%	4 626	39.7%	3 357	39.2%	10 865	126.8%	3 261	56.6%	3.0%
Transfers and Subsidies - Operational	149 309	149 309	-	-	-	-	-	-	-	-	32 753	88.9%	(100.0%)
Transfers and Subsidies - Capital	76 281	76 281	-	-	22 427	29.4%	6 500	8.5%	28 927	37.9%	18 349	59.6%	(64.6%)
Interest	74 572	57 131	1 263	1.7%	1 794	2.4%	1 384	2.4%	4 441	7.8%	1 314	6.2%	5.3%
Dividends	-	-	3	-	41	-	-	-	43	-	-	-	-
Payments	(399 896)	(397 665)	(6 954)	1.7%	(2 175)	.5%	16 183	(4.1%)	7 055	(1.8%)	17 199	(3.0%)	(5.9%)
Suppliers and employees	(394 896)	(392 665)	(6 954)	1.8%	(2 175)	.6%	16 183	(4.1%)	7 055	(1.8%)	17 199	(3.0%)	(5.9%)
Finance charges	(5 000)	(5 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	142 606	139 542	43 918	30.8%	71 842	50.4%	74 915	53.7%	190 675	136.6%	114 199	247.9%	(34.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 275)	(107 144)	(11 300)	12.5%	(11 717)	13.0%	(14 301)	13.3%	(37 318)	34.8%	(6 844)	43.9%	108.9%
Capital assets	(90 275)	(107 144)	(11 300)	12.5%	(11 717)	13.0%	(14 301)	13.3%	(37 318)	34.8%	(6 844)	43.9%	108.9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(90 275)	(107 144)	(11 300)	12.5%	(11 717)	13.0%	(14 301)	13.3%	(37 318)	34.8%	(6 844)	43.9%	108.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	52 331	32 397	32 618	62.3%	60 125	114.9%	60 614	187.1%	153 357	473.4%	107 355	579.2%	(43.5%)
Cash/cash equivalents at the year begin:	32 000	32 000	30 915	96.6%	32 864	102.7%	92 989	290.6%	30 915	96.6%	216 859	(188.5%)	(57.1%)
Cash/cash equivalents at the year end:	84 331	64 397	32 864	39.0%	92 989	110.3%	153 603	238.5%	153 603	238.5%	324 214	359.0%	(52.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 141	1.7%	3 801	1.0%	6 542	1.8%	350 158	95.5%	366 642	24.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 252	7.4%	3 014	3.1%	2 453	2.5%	85 084	87.0%	97 802	6.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 813	2.5%	2 535	1.3%	2 468	1.3%	182 407	94.9%	192 223	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 701	1.3%	1 844	.9%	1 774	.9%	194 030	96.9%	200 349	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 837	1.4%	1 255	.9%	1 210	.9%	129 050	96.8%	133 352	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 814	1.9%	8 226	1.6%	8 037	1.5%	497 404	95.0%	523 481	34.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	.2%	7	.1%	5	-	9 482	99.7%	9 508	.6%	-	-	-	-
Total By Income Source	32 574	2.1%	20 682	1.4%	22 488	1.5%	1 447 614	95.0%	1 523 358	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 924	2.2%	3 351	1.9%	3 414	1.9%	169 780	94.1%	180 470	11.8%	-	-	-	-
Commercial	8 002	7.0%	2 725	2.4%	2 277	2.0%	102 128	88.7%	115 132	7.6%	-	-	-	-
Households	20 648	1.7%	14 606	1.2%	16 797	1.4%	1 175 706	95.8%	1 227 756	80.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	32 574	2.1%	20 682	1.4%	22 488	1.5%	1 447 614	95.0%	1 523 358	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	21 171	100.0%	21 171	4.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 691	1.9%	1 707	.3%	1 888	.4%	496 176	97.4%	509 461	96.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 691	1.8%	1 707	.3%	1 888	.4%	517 347	97.5%	530 632	100.0%

Contact Details

Municipal Manager	Mr Zithulele NIKANI	053 474 9700
Chief Financial Officer	Ms Tsholo Modisa	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	163 664	163 664	187 860	114.8%	157 425	96.2%	310 267	189.6%	655 551	400.5%	200 379	351.9%	54.8%

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	265	265	158	59.7%	366	138.3%	369	139.4%	892	337.4%	372	488.2%	(.9%)
Transfers and Subsidies - Operational	153 269	153 269	184 867	120.6%	149 582	97.6%	302 074	197.1%	636 523	415.3%	188 812	356.8%	60.0%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 130	10 130	2 835	28.0%	7 477	73.8%	7 824	77.2%	18 136	179.0%	11 195	273.1%	(30.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(163 803)	(167 800)	(18 505)	11.3%	(19 078)	11.6%	(18 163)	10.8%	(55 746)	33.2%	(15 948)	(86.1%)	13.9%
Suppliers and employees	(156 775)	(160 560)	(18 505)	11.8%	(19 078)	12.2%	(18 163)	11.3%	(55 746)	34.7%	(15 948)	(89.2%)	13.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(7 028)	(7 240)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(139)	(4 137)	169 355	(121 788.3%)	138 346	(99 488.8%)	292 104	(7 061.6%)	599 805	(14 500.2%)	184 431	17 815.2%	58.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 250)	(4 945)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(5 250)	(4 945)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(5 250)	(4 945)	-	-	-	-	-	-	-	-	-	17.3%	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 389)	(9 081)	169 355	(3 142.9%)	138 346	(2 567.4%)	292 104	(3 216.5%)	599 805	(6 604.8%)	184 431	(45 983.3%)	58.4%
Cash/cash equivalents at the year begin:	123 499	149 376	-	-	169 268	137.1%	307 614	205.9%	-	-	525 747	8.6%	(41.5%)
Cash/cash equivalents at the year end:	118 111	140 295	169 268	143.3%	307 614	260.4%	599 718	427.5%	599 718	427.5%	710 177	582.2%	(15.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	.4%	296	2.8%	-	-	10 133	96.8%	10 472	100.0%	-	-	-	-
Total By Income Source	43	.4%	296	2.8%	-	-	10 133	96.8%	10 472	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	.4%	296	2.8%	-	-	10 133	96.8%	10 472	100.0%	-	-	-	-
Total By Customer Group	43	.4%	296	2.8%	-	-	10 133	96.8%	10 472	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	500	100.0%	500	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	500	100.0%	500	100.0%

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Chief Financial Officer	Ms Anita Kooverjee	053 838 1017

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	646 995	649 514	237 802	36.8%	212 920	32.9%	161 057	24.8%	611 778	94.2%	23 262	94.6%	592.3%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	40 300	40 300	7 845	19.5%	25 556	63.4%	(3 016)	(7.5%)	30 384	75.4%	(125 342)	113.1%	(97.6%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 710	29 710	6 735	22.7%	6 477	21.8%	22 170	74.6%	35 382	119.1%	6 938	70.9%	219.5%
Sale of Goods and Rendering of Services	515	515	97	18.9%	2	.4%	240	46.6%	339	65.8%	3	45.7%	7 249.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 499	16 499	3 374	20.5%	4 281	25.9%	5 194	31.5%	12 849	77.9%	4 436	75.9%	17.1%
Interest earned from Current and Non Current Assets	33 008	33 008	5 185	15.7%	4 888	14.8%	3 832	11.6%	13 905	42.1%	5 823	70.1%	(34.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	191	191	21	11.2%	58	30.2%	42	21.9%	121	63.3%	34	72.1%	23.6%
Licences or permits	1 200	1 200	129	10.8%	-	-	-	-	129	10.8%	-	47.7%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	120	550	5	4.1%	108	90.2%	308	56.0%	421	76.6%	8 099	86.1%	(96.2%)
Non-Exchange Revenue													
Property rates	23 091	23 091	4 617	20.0%	4 450	19.3%	11 261	48.8%	20 327	88.0%	4 255	57.7%	164.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	497 914	498 003	204 499	41.1%	165 954	33.3%	124 001	24.9%	494 454	99.3%	118 051	99.1%	5.0%
Interest Receivables	3 447	3 447	1 918	55.6%	1 147	33.3%	401	11.6%	3 467	100.6%	965	86.6%	(58.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	3 376	-	-	-	(3 376)	-	-	-	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	706 266	725 587	132 125	18.7%	148 253	21.0%	141 442	19.5%	421 819	58.1%	126 340	50.2%	12.0%
Employee related costs	188 080	188 080	33 679	17.9%	43 399	23.1%	50 379	26.8%	127 457	67.8%	31 435	55.1%	60.3%
Remuneration of councillors	24 618	25 079	6 720	27.3%	6 052	24.6%	6 288	25.1%	19 060	76.0%	6 639	89.8%	(5.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	60 273	59 162	13 365	22.2%	19 428	32.2%	10 756	18.2%	43 550	73.6%	16 667	69.7%	(35.5%)
Debt impairment	75 841	83 792	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	68 351	68 351	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	205 177	216 364	58 994	28.8%	59 780	29.1%	52 333	24.2%	171 107	79.1%	52 494	70.0%	(.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	5	-	30	-	28	-	63	-	-	-	(100.0%)
Operational Cost and Other Cost	83 926	84 760	19 361	23.1%	19 564	23.3%	21 658	25.6%	60 583	71.5%	19 104	73.9%	13.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(59 271)	(76 073)	105 677		64 668		19 615		189 959		(103 078)		
Transfers and subsidies - capital (monetary allocations)	175 391	210 391	63 426	36.2%	55 804	31.8%	27 878	13.3%	147 108	69.9%	11 232	63.2%	148.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	116 120	134 318	169 103		120 472		47 493		337 068		(91 845)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	116 120	134 318	169 103		120 472		47 493		337 068		(91 845)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	116 120	134 318	169 103		120 472		47 493		337 068		(91 845)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	116 120	134 318	169 103		120 472		47 493		337 068		(91 845)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	196 472	227 472	56 566	28.8%	51 815	26.4%	28 120	12.4%	136 500	60.0%	45 704	64.7%	(38.5%)
National Government	175 391	210 391	56 213	32.1%	49 839	28.4%	25 533	12.1%	131 585	62.5%	37 685	69.2%	(32.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	175 391	210 391	56 213	32.1%	49 839	28.4%	25 533	12.1%	131 585	62.5%	37 685	69.2%	(32.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 081	17 081	353	1.7%	1 976	9.4%	2 587	15.1%	4 915	28.8%	8 019	50.1%	(67.7%)
Capital Expenditure Functional	196 472	227 472	56 566	28.8%	51 815	26.4%	28 120	12.4%	136 500	60.0%	45 704	64.7%	(38.5%)
Municipal governance and administration	4 200	3 600	267	6.4%	1 637	39.0%	-	-	1 904	52.9%	358	43.8%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 200	3 600	267	6.4%	1 637	39.0%	-	-	1 904	52.9%	358	43.8%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 450	12 500	572	4.3%	1 755	13.0%	4 354	34.8%	6 681	53.4%	834	11.1%	422.2%
Community and Social Services	11 250	10 300	572	5.1%	1 755	15.6%	3 967	38.5%	6 294	61.1%	834	11.1%	375.8%
Sport And Recreation	2 200	2 200	-	-	-	-	387	17.6%	387	17.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 642	84 472	13 418	25.5%	18 451	35.1%	8 239	9.8%	40 109	47.5%	19 195	66.1%	(57.1%)
Planning and Development	13 611	8 761	86	6%	46	.3%	2 200	25.1%	2 331	26.6%	122	50.6%	1 707.1%
Road Transport	39 031	75 710	13 333	34.2%	18 406	47.2%	6 039	8.0%	37 777	49.9%	19 073	67.1%	(68.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	126 180	126 900	42 308	33.5%	29 971	23.8%	15 527	12.2%	87 806	69.2%	25 318	66.9%	(38.7%)
Energy sources	5 500	7 017	422	7.7%	2 235	40.6%	316	4.5%	2 973	42.4%	6 157	60.1%	(94.9%)
Water Management	89 098	88 952	28 547	32.0%	15 879	17.8%	13 616	15.3%	58 042	65.3%	16 535	57.7%	(17.7%)
Waste Water Management	31 582	30 931	13 339	42.2%	11 858	37.5%	1 596	5.2%	26 792	86.6%	2 626	89.3%	(39.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	718 226	774 654	258 839	36.0%	242 284	33.7%	183 772	23.7%	684 895	88.4%	189 849	106.6%	(3.2%)
Property rates	12 023	22 414	4 965	41.3%	2	-	60	3%	5 027	22.4%	898	101.3%	(93.3%)

Service charges	7 712	7 712	173	2.2%	124	1.6%	231	3.0%	528	6.8%	142	6.1%	62.7%
Other revenue	3 026	5 456	(32 752)	(1 082.4%)	237	7.8%	6 592	120.8%	(25 923)	(475.1%)	18 136	1 211.8%	(63.7%)
Transfers and Subsidies - Operational	497 914	498 003	204 682	41.1%	162 480	32.6%	121 516	24.4%	488 679	98.1%	117 682	98.6%	3.3%
Transfers and Subsidies - Capital	175 391	190 391	81 249	46.3%	78 867	45.0%	54 996	28.9%	215 112	113.0%	52 976	82.5%	3.8%
Interest	22 161	50 679	522	2.4%	574	2.6%	377	.7%	1 473	2.9%	15	.1%	2 393.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(562 074)	(573 444)	(235 271)	41.9%	(65 686)	11.7%	(52 203)	9.1%	(353 159)	61.6%	(56 874)	28.3%	(8.2%)
Suppliers and employees	(562 074)	(573 444)	(235 271)	41.9%	(65 686)	11.7%	(52 203)	9.1%	(353 159)	61.6%	(56 874)	28.3%	(8.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	156 152	201 211	23 568	15.1%	176 598	113.1%	131 569	65.4%	331 736	164.9%	132 975	331.7%	(1.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(196 472)	(227 472)	(80 286)	40.9%	(53 499)	27.2%	(27 976)	12.3%	(161 761)	71.1%	(48 411)	68.0%	(42.2%)
Capital assets	(196 472)	(227 472)	(80 286)	40.9%	(53 499)	27.2%	(27 976)	12.3%	(161 761)	71.1%	(48 411)	68.0%	(42.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(196 472)	(227 472)	(80 286)	40.9%	(53 499)	27.2%	(27 976)	12.3%	(161 761)	71.1%	(48 411)	68.0%	(42.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40 319)	(26 261)	(56 718)	140.7%	123 099	(305.3%)	103 593	(394.5%)	169 975	(647.2%)	84 564	(616.5%)	22.5%
Cash/cash equivalents at the year begin:	210 031	253 093	253 093	120.5%	196 375	93.5%	319 474	126.2%	253 093	100.0%	671 248	98.0%	(52.4%)
Cash/cash equivalents at the year end:	169 712	226 831	196 375	115.7%	319 474	188.2%	423 067	186.5%	423 067	186.5%	755 812	360.6%	(44.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 617	.7%	5 805	1.6%	6 548	1.8%	339 976	95.8%	354 945	40.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(691)	(.4%)	1 273	.8%	1 249	.8%	157 999	98.9%	159 631	18.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 405	1.0%	7 150	2.9%	3 839	1.5%	235 287	94.6%	248 681	28.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 879	1.3%	1 861	1.3%	1 851	1.3%	138 031	96.1%	143 622	16.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(41 920)	106.4%	-	-	-	-	2 516	(6.4%)	(39 405)	(4.5%)	-	-	-	-
Total By Income Source	(35 711)	(4.1%)	16 089	1.9%	13 487	1.6%	873 809	100.7%	867 674	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(37 584)	(54.1%)	1 482	2.1%	1 190	1.7%	104 327	150.3%	69 415	8.0%	-	-	-	-
Commercial	188	.7%	353	1.3%	326	1.2%	26 676	96.9%	27 544	3.2%	-	-	-	-
Households	2 316	.3%	13 617	1.8%	11 869	1.6%	735 170	96.4%	762 953	87.9%	-	-	-	-
Other	(630)	(8.2%)	636	8.2%	82	1.1%	7 636	98.9%	7 723	.9%	-	-	-	-
Total By Customer Group	(35 711)	(4.1%)	16 089	1.9%	13 487	1.6%	873 809	100.7%	867 674	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	120	100.0%	120	9.7%
Other	27	2.4%	-	-	-	-	1 088	97.6%	1 115	90.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	27	2.1%	-	-	-	-	1 208	97.9%	1 235	100.0%

Contact Details

Municipal Manager	Mr Sipho Ngwenya	014 555 1332
Chief Financial Officer	Ms Bolumelo Sathekge	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts														
Property rates		300 488	486 280	55 309	18.4%	56 669	18.9%	62 179	12.8%	174 156	35.8%	61 341	47.1%	1.4%

Service charges	756 293	929 947	227 932	30.1%	224 915	29.7%	218 255	23.5%	671 102	72.2%	209 977	67.7%	3.9%
Other revenue	34 480	34 480	401 147	1 163.4%	367 880	1 066.9%	387 155	1 122.8%	1 156 182	3 353.2%	409 601	3 884.3%	(5.5%)
Transfers and Subsidies - Operational	1 196 011	1 198 610	495 700	41.4%	390 638	32.7%	299 909	25.0%	1 186 247	99.0%	282 280	99.7%	6.2%
Transfers and Subsidies - Capital	373 906	373 906	130 512	34.9%	132 885	35.5%	128 088	34.3%	391 485	104.7%	91 017	106.0%	40.7%
Interest	108 096	108 096	7 366	6.8%	6 498	6.0%	9 015	8.3%	22 879	21.2%	8 760	19.8%	2.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 121 850)	(2 219 610)	(877 881)	41.4%	(927 206)	43.7%	(668 937)	30.1%	(2 474 024)	111.5%	(724 267)	84.4%	(7.6%)
Suppliers and employees	(2 121 850)	(2 219 610)	(877 881)	41.4%	(927 206)	43.7%	(668 937)	30.1%	(2 474 024)	111.5%	(724 267)	84.4%	(7.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	647 424	911 709	440 085	68.0%	252 278	39.0%	435 663	47.8%	1 128 027	123.7%	338 709	498.7%	28.6%
Cash Flow from Investing Activities													
Receipts	-	7 487	-	-	3 625	-	(45)	(.6%)	3 580	47.8%	96	-	(146.6%)
Proceeds on disposal of PPE	-	7 487	-	-	3 743	-	-	-	3 743	50.0%	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(118)	(45)	-	(163)	-	96	-	(146.6%)	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(373 906)	(461 434)	(45 947)	12.3%	(109 603)	29.3%	(25 152)	5.5%	(180 701)	39.2%	(112 300)	65.8%	(77.6%)
Capital assets	(373 906)	(461 434)	(45 947)	12.3%	(109 603)	29.3%	(25 152)	5.5%	(180 701)	39.2%	(112 300)	65.8%	(77.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(373 906)	(453 947)	(45 947)	12.3%	(105 978)	28.3%	(25 196)	5.6%	(177 121)	39.0%	(112 204)	65.8%	(77.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(187 228)	(187 228)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(187 228)	(187 228)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(187 228)	(187 228)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	86 290	270 533	394 138	456.8%	146 301	169.5%	410 467	151.7%	950 906	351.5%	226 505	(549.1%)	81.2%
Cash/cash equivalents at the year begin:	10 278	10 278	92 480	899.8%	486 476	4 733.0%	632 776	6 156.4%	92 480	899.8%	941 033	(195.2%)	(32.6%)
Cash/cash equivalents at the year end:	96 568	280 812	486 476	503.8%	632 776	655.3%	1 043 243	371.5%	1 043 243	371.5%	1 167 538	(1 211.7%)	(10.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 301	1.9%	16 984	1.6%	15 165	1.4%	1 011 850	95.1%	1 064 300	23.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	65 377	17.9%	18 914	5.2%	10 998	3.0%	269 471	73.9%	364 760	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 002	2.9%	20 981	1.9%	19 188	1.8%	1 024 017	93.4%	1 086 186	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 554	1.9%	5 291	1.6%	4 945	1.5%	323 679	95.1%	340 466	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 691	1.6%	4 450	1.2%	4 258	1.2%	352 702	96.1%	367 101	8.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	48	100.0%	48	-	-	-	-	-
Interest on Arrear Debtor Accounts	24 724	2.1%	24 485	2.0%	24 137	2.0%	1 124 980	93.9%	1 198 326	26.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	905	.9%	1 460	1.4%	356	.3%	101 104	97.4%	103 825	2.3%	-	-	-	-
Total By Income Source	155 553	3.4%	92 565	2.0%	79 048	1.7%	4 207 851	92.8%	4 535 017	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 714	4.2%	8 027	2.8%	6 272	2.2%	256 054	90.8%	262 067	6.2%	-	-	-	-
Commercial	63 405	10.8%	20 802	3.5%	12 714	2.2%	491 036	83.5%	587 956	13.0%	-	-	-	-
Households	80 311	2.2%	63 686	1.7%	60 043	1.6%	3 456 734	94.4%	3 660 774	80.7%	-	-	-	-
Other	123	2.9%	50	1.2%	19	.5%	4 027	95.4%	4 220	.1%	-	-	-	-
Total By Customer Group	155 553	3.4%	92 565	2.0%	79 048	1.7%	4 207 851	92.8%	4 535 017	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	104 065	3.9%	116 102	4.3%	189 799	7.1%	2 276 627	84.7%	2 686 593	87.2%
Bulk Water	15 475	6.4%	15 723	6.5%	12 445	5.2%	197 615	81.9%	241 257	7.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	118 893	81.6%	5 597	3.8%	4 728	3.2%	16 480	11.3%	145 698	4.7%
Auditor-General	94	1.2%	70	.9%	585	7.3%	7 239	90.6%	7 987	.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	238 526	7.7%	137 492	4.5%	207 556	6.7%	2 497 962	81.1%	3 081 536	100.0%

Contact Details

Municipal Manager	Mr Quiet Kgatla	012 318 9220
Chief Financial Officer	Mr Siza Rikhotso	012 318 9223

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	6 957 367	7 053 590	1 819 485	26.2%	884 138	12.7%	891 718	12.6%	3 595 341	51.0%	1 242 615	57.3%	(28.2%)
Exchange Revenue													
Service charges - Electricity	2 513 530	2 466 530	657 663	26.2%	365 299	14.5%	363 018	14.7%	1 385 980	56.2%	494 279	55.3%	(26.6%)
Service charges - Water	617 929	654 579	171 303	27.7%	112 742	18.2%	119 325	18.2%	403 370	61.6%	154 794	72.4%	(22.9%)
Service charges - Waste Water Management	527 552	564 095	61 198	11.6%	41 087	7.8%	41 251	7.3%	143 536	25.4%	58 875	35.2%	(29.9%)
Service charges - Waste Management	199 542	199 542	51 033	25.6%	34 218	17.1%	34 698	17.4%	119 948	60.1%	48 495	76.1%	(28.5%)
Sale of Goods and Rendering of Services	34 228	34 228	3 122	9.1%	4 042	11.8%	14 037	41.0%	21 201	61.9%	23 179	135.0%	(39.4%)
Agency services	143 375	143 375	7 907	5.5%	16 678	11.6%	38 165	26.6%	62 751	43.8%	34 532	80.8%	10.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	486 728	618 728	139 240	28.6%	176 702	36.3%	102 909	16.6%	418 851	67.7%	133 460	97.5%	(22.9%)
Interest earned from Current and Non Current Assets	93 352	93 352	-	-	-	-	6 891	7.4%	6 891	7.4%	10 080	48.1%	(31.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 537	12 537	3 973	31.7%	563	4.5%	2 293	18.3%	6 829	54.5%	17 139	150.8%	(86.6%)
Licences or permits	13 309	13 309	5	-	35	3%	51	4%	91	7%	41	6%	24.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	788	788	14	1.7%	9	1.2%	7	0.9%	30	3.8%	11	25.6%	(35.7%)
Operational Revenue	19 739	16 739	604	3.1%	1 354	6.9%	738	4.4%	2 695	16.1%	1 141	17.7%	(35.3%)
Non-Exchange Revenue													
Property rates	600 129	600 347	150 691	25.1%	98 789	16.5%	96 319	16.0%	345 799	57.6%	143 315	71.9%	(32.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16 794	16 794	958	5.7%	791	4.7%	881	5.2%	2 631	15.7%	28 378	765.8%	(96.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 469 034	1 469 846	541 705	36.9%	-	-	55 531	3.8%	597 236	40.6%	71 744	37.6%	(22.6%)
Interest Receivables	208 800	148 800	30 025	14.4%	25 638	12.3%	15 602	10.5%	71 265	47.9%	23 069	33.0%	(32.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	44	-	6 192	-	-	-	6 236	-	81	(19.7%)	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	6 732 718	6 768 710	802 358	11.9%	938 096	13.9%	1 841 336	27.2%	3 581 789	52.9%	990 534	46.8%	85.9%
Employee related costs	1 034 790	1 040 171	17	-	147	-	650 299	62.5%	650 463	62.5%	221 093	64.6%	194.1%
Remuneration of councillors	77 587	77 587	-	-	-	-	44 420	57.3%	44 420	57.3%	17 504	70.7%	153.8%
Bulk purchases - electricity	2 423 181	2 393 286	491 068	20.3%	490 097	20.2%	314 182	13.1%	1 295 347	54.1%	285 195	53.5%	10.2%
Inventory consumed	658 033	630 456	106 528	16.2%	148 818	22.6%	98 944	15.7%	354 290	56.2%	103 565	53.7%	(4.5%)
Debt impairment	752 019	752 019	-	-	-	-	501 346	66.7%	501 346	66.7%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	491 025	491 025	30 909	6.3%	61 818	12.6%	61 818	12.6%	154 545	31.5%	92 727	53.2%	(33.3%)
Interest/Dividends and Rent on Land	66 725	66 725	-	-	10 083	15.1%	2 664	4.0%	12 748	19.1%	1 122	21.8%	137.5%
Contracted services	892 108	950 973	116 007	13.0%	162 867	18.3%	124 415	13.1%	403 289	42.4%	199 748	42.3%	(37.7%)
Transfers and subsidies	20 967	21 779	260	1.2%	99	0.5%	262	1.2%	621	2.9%	235	2.2%	11.4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	316 282	344 689	57 569	18.2%	64 167	20.3%	42 966	12.5%	164 721	47.8%	69 343	61.5%	(38.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	224 649	284 880	1 017 127		(53 958)		(949 617)		13 552		252 081		
Transfers and subsidies - capital (monetary allocations)	381 155	407 955	49 570	13.0%	-	-	14 464	3.5%	64 034	15.7%	46 988	40.2%	(69.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	605 804	692 834	1 066 697		(53 958)		(935 153)		77 586		299 069		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	605 804	692 834	1 066 697		(53 958)		(935 153)		77 586		299 069		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	605 804	692 834	1 066 697		(53 958)		(935 153)		77 586		299 069		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	605 804	692 834	1 066 697		(53 958)		(935 153)		77 586		299 069		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	482 704	512 287	43 324	9.0%	90 483	18.7%	13 444	2.6%	147 251	28.7%	78 891	38.3%	(83.0%)
National Government	380 673	407 473	43 324	11.4%	88 813	23.3%	12 698	3.1%	144 836	35.5%	41 346	50.5%	(69.3%)
Provincial Government	482	482	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	381 155	407 955	43 324	11.4%	88 813	23.3%	12 698	3.1%	144 836	35.5%	41 346	50.5%	(69.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 550	104 333	-	-	1 670	1.6%	746	.7%	2 415	2.3%	37 545	17.1%	(98.0%)
Capital Expenditure Functional	482 704	512 287	43 324	9.0%	90 483	18.7%	13 444	2.6%	147 251	28.7%	78 891	38.3%	(83.0%)
Municipal governance and administration	22 645	30 725	-	-	1 249	5.5%	385	1.3%	1 633	5.3%	35 292	35.5%	(98.9%)
Executive and Council	3 643	3 643	-	-	28	.8%	10	.3%	38	1.0%	206	26.8%	(95.3%)
Finance and administration	18 910	26 990	-	-	1 220	6.5%	375	1.4%	1 596	5.9%	35 086	35.8%	(98.9%)
Internal audit	91	91	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20 804	18 244	-	-	421	2.0%	342	1.9%	763	4.2%	1 050	10.3%	(67.4%)
Community and Social Services	7 987	8 427	-	-	421	5.3%	342	4.1%	763	9.1%	61	5.7%	464.4%
Sport And Recreation	503	503	-	-	-	-	-	-	-	-	990	113.6%	(100.0%)
Public Safety	11 815	8 815	-	-	-	-	-	-	-	-	-	-	-
Housing	500	500	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	323 713	316 361	35 195	10.9%	75 476	23.3%	9 172	2.9%	119 844	37.9%	11 038	13.8%	(16.9%)
Planning and Development	291 712	306 967	34 576	11.9%	75 476	25.9%	9 172	3.0%	119 225	38.8%	9 856	8.2%	(6.9%)
Road Transport	32 001	9 394	619	1.9%	-	-	-	-	619	6.6%	1 182	51.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	115 542	146 957	8 128	7.0%	13 338	11.5%	3 545	2.4%	25 011	17.0%	31 510	108.6%	(88.8%)
Energy sources	46 917	46 917	-	-	-	-	-	-	-	-	3 565	17.0%	(100.0%)
Water Management	48 800	88 215	8 128	16.7%	13 338	27.3%	3 545	4.0%	25 011	28.4%	6 314	75.2%	(43.9%)
Waste Water Management	19 275	11 275	-	-	-	-	-	-	-	-	21 631	945.4%	(100.0%)
Waste Management	550	550	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25	

Service charges	3 116 273	3 128 106	-	-	-	-	-	-	-	-	-	-	-
Other revenue	232 482	229 252	-	-	-	-	2 160 900	942.6%	2 160 900	942.6%	3 912 519	3 200.1%	(44.8%)
Transfers and Subsidies - Operational	1 477 434	1 478 246	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	381 155	407 955	-	-	-	-	-	-	-	-	-	-	-
Interest	93 352	93 352	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 374 965)	(5 525 408)	(78 470)	1.5%	(78 500)	1.5%	(54 598)	1.0%	(211 568)	3.8%	(376)	-	14 420.7%
Suppliers and employees	(5 326 998)	(5 476 629)	(78 470)	1.5%	(78 500)	1.5%	(54 598)	1.0%	(211 568)	3.9%	(376)	-	14 420.7%
Finance charges	(27 000)	(27 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(20 967)	(21 779)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	450 151	336 098	(78 470)	(17.4%)	(78 500)	(17.4%)	2 106 302	626.7%	1 949 332	580.0%	3 912 143	3 523.7%	(46.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(558 409)	(611 218)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(558 409)	(611 218)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(558 409)	(611 218)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(108 258)	(275 120)	(78 470)	72.5%	(78 500)	72.5%	2 106 302	(765.6%)	1 949 332	(708.5%)	3 912 143	(1 053.2%)	(46.2%)
Cash/cash equivalents at the year begin:	542 172	542 172	-	-	(78 470)	(14.5%)	(156 779)	(28.9%)	-	-	2 442 568	-	(106.4%)
Cash/cash equivalents at the year end:	433 914	267 052	(78 470)	(18.1%)	(156 970)	(36.2%)	1 949 523	730.0%	1 949 523	730.0%	6 354 710	(4 011.4%)	(69.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	0	-	75 141	3.4%	48 162	2.2%	2 108 855	94.5%	2 232 157	22.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	129 633	16.0%	49 473	6.1%	628 649	77.8%	807 755	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(0)	-	45 111	5.2%	22 437	2.6%	801 166	92.2%	868 714	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	0	-	21 796	3.2%	15 884	2.3%	654 010	94.6%	691 692	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	18 552	2.5%	13 981	1.9%	707 450	95.6%	739 983	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	664	1.3%	836	1.7%	48 694	97.0%	50 194	5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	57 204	1.5%	57 714	1.6%	3 587 142	96.9%	3 702 061	37.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 077)	(2.8%)	20 620	2.7%	7 805	1.0%	743 823	99.0%	751 171	7.6%	-	-	-	-
Total By Income Source	(21 077)	(.2%)	368 722	3.7%	216 292	2.2%	9 279 789	94.3%	9 843 726	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(174)	(.1%)	15 393	10.1%	10 331	6.8%	126 455	83.2%	152 005	1.5%	-	-	-	-
Commercial	(21 043)	(3.6%)	119 002	20.2%	36 623	6.3%	453 072	77.1%	587 654	6.0%	-	-	-	-
Households	379	-	179 853	2.3%	135 967	1.7%	7 459 864	95.9%	7 776 064	79.0%	-	-	-	-
Other	(238)	-	54 474	4.1%	33 171	2.5%	1 240 396	93.4%	1 327 802	13.5%	-	-	-	-
Total By Customer Group	(21 077)	(.2%)	368 722	3.7%	216 292	2.2%	9 279 789	94.3%	9 843 726	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	(10)	17.6%	(9)	14.5%	(40)	67.9%	(59)	-
Bulk Water	-	-	70 284	36.5%	6 927	3.6%	115 391	59.9%	192 603	41.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	643	100.0%	643	.1%
Trade Creditors	-	-	187 188	73.7%	(11 315)	(4.5%)	78 104	30.8%	253 977	54.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	(2)	-	(145)	(.7%)	21 655	100.7%	21 508	4.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	257 460	54.9%	(4 540)	(1.0%)	215 753	46.0%	468 673	100.0%

Contact Details

Municipal Manager	Adv Ashmar Khuduge	014 590 3551
Chief Financial Officer	Mr Godfrey Ditsele	014 590 3312

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	302 233	315 039	9 278	3.1%	91 148	30.2%	64 616	20.5%	165 041	52.4%	49 091	74.8%	31.6%		
Exchange Revenue															
Service charges - Electricity	77 685	77 685	1 295	1.7%	28 342	36.5%	8 312	10.7%	37 949	48.8%	17 272	37.8%	(51.9%)		
Service charges - Water	5 654	5 654	635	11.2%	1 933	34.2%	1 627	28.8%	4 195	74.2%	(11 313)	86.7%	(114.4%)		
Service charges - Waste Water Management	7 483	7 483	482	6.4%	1 594	21.3%	1 699	22.7%	3 774	50.4%	1 091	59.7%	55.7%		
Service charges - Waste Management	2 070	2 070	481	23.2%	1 470	71.0%	1 427	68.9%	3 378	163.1%	1 007	199.8%	41.7%		
Sale of Goods and Rendering of Services	854	1 308	52	6.1%	111	13.0%	109	8.3%	272	20.8%	64	42.6%	70.0%		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	14 500	14 500	2 078	14.3%	3 928	27.1%	3 980	27.5%	9 986	68.9%	3 578	93.4%	11.2%		
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	343	343	151	44.1%	47	13.7%	29	8.5%	227	66.3%	32	40.1%	(7.9%)		
Licences or permits	11 806	11 806	332	2.8%	1 012	8.6%	1 073	9.1%	2 417	20.5%	611	26.2%	75.6%		
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	18 014	18 014	1 652	9.2%	731	4.1%	243	1.4%	2 627	14.6%	-	-	(100.0%)		
Non-Exchange Revenue															
Property rates	10 637	22 971	638	6.0%	9 384	88.2%	4 574	19.9%	14 596	63.5%	823	94.7%	455.8%		
Surcharges and Taxes	-	6	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	1 000	1 000	940	94.0%	-	-	2 376	237.6%	3 315	331.5%	-	3.4%	(100.0%)		
Licences or permits	506	519	-	-	3	6%	-	-	3	6%	-	5.4%	-		
Transfer and subsidies - Operational	151 681	151 681	241	2%	41 776	27.5%	38 178	25.2%	80 196	52.9%	35 926	94.3%	6.3%		
Interest Receivables	-	-	271	-	803	-	946	-	2 020	-	-	-	(100.0%)		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	30	-	13	-	43	-	86	-	0	-	2 145 550.0%		
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	280 764	279 536	11 813	4.2%	77 989	27.8%	40 926	14.6%	130 729	46.8%	26 692	53.0%	53.3%		
Employee related costs	88 063	90 572	66	.1%	32 966	37.4%	24 711	27.3%	57 743	63.8%	7 997	64.9%	209.0%		
Remuneration of councillors	7 801	7 801	-	-	1 988	25.5%	2 612	33.5%	4 600	59.0%	358	29.1%	628.9%		
Bulk purchases - electricity	49 074	49 074	5 539	11.3%	16 012	32.6%	-	-	21 551	43.9%	8 987	80.0%	(100.0%)		
Inventory consumed	15 086	19 700	162	1.1%	5 040	33.4%	3 255	16.5%	8 456	42.9%	725	37.5%	349.0%		
Debt impairment	4 537	4 537	-	-	-	-	-	-	-	-	-	-	-		
Depreciation, Amortisation and Impairment	18 738	18 738	630	3.4%	631	3.4%	-	-	1 261	6.7%	-	-	-		
Interest/Dividends and Rent on Land	8 010	9 010	2 169	27.1%	5	.1%	926	10.3%	3 100	34.4%	2 538	54.6%	(63.5%)		
Contracted services	49 985	45 692	1 645	3.3%	15 182	30.4%	5 211	11.4%	22 038	48.2%	1 963	59.6%	165.4%		
Transfers and subsidies	1 559	1 434	176	11.3%	656	42.1%	6	.4%	838	58.4%	-	100.0%	(100.0%)		
Irrecoverable debts written off	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-		
Operational Cost and Other Cost	28 911	23 978	1 427	4.9%	5 509	19.1%	4 207	17.5%	11 142	46.5%	4 124	59.4%	2.0%		
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	21 469	35 504	(2 536)		13 159		23 690		34 313		22 398				
Transfers and subsidies - capital (monetary allocations)	49 179	49 179	-	-	15 746	32.0%	4 859	9.9%	20 605	41.9%	22 309	51.6%	(78.2%)		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	70 648	84 683	(2 536)		28 905		28 549		54 918		44 707				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	70 648	84 683	(2 536)		28 905		28 549		54 918		44 707				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	70 648	84 683	(2 536)		28 905		28 549		54 918		44 707				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	70 648	84 683	(2 536)		28 905		28 549		54 918		44 707				

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance	55 009	53 175	2 708	4.9%	4 398	8.0%	24 538	46.1%	31 644	59.5%	10 524	57.2%	133.2%	
National Government	49 179	49 359	2 708	5.5%	4 361	8.9%	24 342	49.3%	31 412	63.6%	10 524	57.4%	131.3%	
Provincial Government	80	80	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	49 259	49 439	2 708	5.5%	4 361	8.9%	24 342	49.2%	31 412	63.5%	10 524	57.4%	131.3%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5 750	3 736	-	-	36	6%	196	5.2%	232	6.2%	-	-	(100.0%)	
Capital Expenditure Functional	55 009	53 175	2 708	4.9%	4 398	8.0%	24 538	46.1%	31 644	59.5%	10 524	57.2%	133.2%	
Municipal governance and administration	3 200	1 236	-	-	36	1.1%	196	15.8%	232	18.8%	-	-	(100.0%)	
Executive and Council	50	36	-	-	36	72.9%	-	-	36	100.0%	-	-	-	
Finance and administration	3 150	1 200	-	-	-	-	196	16.3%	196	16.3%	-	-	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	9 568	6 520	-	-	1 479	15.5%	704	10.8%	2 183	33.5%	7 442	76.8%	(90.5%)	
Community and Social Services	80	80	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	9 488	6 440	-	-	1 479	15.6%	704	10.9%	2 183	33.9%	7 442	78.1%	(90.5%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	10 106	19 356	-	-	967	9.6%	8 946	46.2%	9 913	51.2%	933	29.0%	859.2%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	10 106	19 356	-	-	967	9.6%	8 946	46.2%	9 913	51.2%	933	29.0%	859.2%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	32 135	26 063	2 708	8.4%	1 915	6.0%	14 693	56.4%	19 315	74.1%	2 150	57.4%	583.5%	
Energy sources	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	
Water Management	30 135	20 695	2 708	9.0%	1 915	6.4%	13 717	66.3%	18 339	88.6%	1 995	54.3%	587.6%	
Waste Water Management	-	3 367	-	-	-	-	976	29.0%	976	29.0%	155	67.6%	530.7%	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	300 355	306 986	32 842	10.9%	86 173	28.7%	98 175	32.0%	217 190	70.7%	61 262	86.2%	60.3%
Property rates	4 906	11 073	136	2.8%	374	7.6%	591	5.3%	1 100	9.9%	190	20.8%	210.6%

Service charges	79 226	79 226	170	.2%	463	.6%	634	.8%	1 267	1.6%	262	1.7%	141.8%
Other revenue	13 913	14 043	27 181	195.4%	84 903	610.3%	90 717	646.0%	202 800	1 444.2%	60 776	2 110.5%	49.3%
Transfers and Subsidies - Operational	151 681	151 681	5 312	3.5%	329	.2%	6 112	4.0%	11 752	7.7%	5	2.8%	123 225.4%
Transfers and Subsidies - Capital	49 179	49 179	-	-	-	-	-	-	-	-	-	-	-
Interest	1 450	1 784	43	3.0%	105	7.2%	122	6.8%	270	15.1%	29	14.0%	321.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(228 571)	(227 024)	(8 082)	3.5%	(25 661)	11.2%	(23 121)	10.2%	(56 864)	25.0%	(5 257)	25.8%	339.8%
Suppliers and employees	(228 571)	(227 024)	(8 082)	3.5%	(25 661)	11.2%	(23 121)	10.2%	(56 864)	25.0%	(5 257)	25.8%	339.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 785	79 962	24 760	34.5%	60 512	84.3%	75 054	93.9%	160 326	200.5%	56 005	195.3%	34.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 009)	(53 175)	(10 649)	19.4%	(960)	1.7%	(24 083)	45.3%	(35 693)	67.1%	(11 285)	55.2%	113.4%
Capital assets	(55 009)	(53 175)	(10 649)	19.4%	(960)	1.7%	(24 083)	45.3%	(35 693)	67.1%	(11 285)	55.2%	113.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(55 009)	(53 175)	(10 649)	19.4%	(960)	1.7%	(24 083)	45.3%	(35 693)	67.1%	(11 285)	55.2%	113.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	16 776	26 787	14 111	84.1%	59 552	355.0%	50 971	190.3%	124 633	465.3%	44 720	430.4%	14.0%
Cash/cash equivalents at the year begin:	26 064	4 844	22 718	87.2%	18 981	72.8%	78 572	1 622.0%	22 718	469.0%	178 089	1 559.3%	(55.9%)
Cash/cash equivalents at the year end:	42 839	31 631	18 973	44.3%	78 534	183.3%	129 543	409.5%	129 543	409.5%	222 809	484.4%	(41.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	617	.8%	676	.9%	748	1.0%	71 002	97.2%	73 043	19.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 060	7.4%	852	3.1%	635	2.3%	24 256	87.2%	27 803	7.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 635	3.7%	1 465	3.3%	1 341	3.0%	39 517	89.9%	43 956	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	669	1.5%	584	1.5%	644	1.4%	36 457	95.0%	38 154	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	491	1.7%	543	1.8%	504	1.7%	28 049	94.8%	29 587	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(6)	(8.3%)	-	-	-	-	76	108.3%	70	-	-	-	-	-
Interest on Arrear Debtor Accounts	642	.4%	1 739	1.1%	1 718	1.1%	151 704	97.4%	155 803	42.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 407)	786.6%	10	(2.3%)	7	(1.7%)	2 957	(682.5%)	(433)	(.1%)	-	-	-	-
Total By Income Source	2 600	.7%	5 869	1.6%	5 496	1.5%	354 018	96.2%	367 983	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 742	14.0%	646	5.2%	474	3.8%	9 562	77.0%	12 425	3.4%	-	-	-	-
Commercial	410	1.9%	565	2.6%	463	2.1%	20 651	93.5%	22 089	6.0%	-	-	-	-
Households	678	.2%	3 495	1.2%	3 467	1.2%	288 557	97.4%	296 197	80.5%	-	-	-	-
Other	(230)	(6.6%)	1 163	3.1%	1 092	2.9%	35 247	94.6%	37 272	10.1%	-	-	-	-
Total By Customer Group	2 600	.7%	5 869	1.6%	5 496	1.5%	354 018	96.2%	367 983	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 000	1.2%	12	-	152	-	514 944	98.8%	521 108	68.5%
Bulk Water	-	-	595	3.2%	-	-	18 245	96.8%	18 840	2.5%
PAYE deductions	-	-	-	-	-	-	17 781	100.0%	17 781	2.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	1 143	84.9%	-	-	203	15.1%	1 346	2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 157	4.2%	715	.4%	1 503	.9%	162 482	94.5%	171 856	22.6%
Auditor-General	99	1.1%	118	1.3%	118	1.3%	8 711	96.3%	9 047	1.2%
Other	2 634	12.4%	45	.2%	2 852	13.4%	15 684	73.9%	21 215	2.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 890	2.1%	2 628	.3%	4 625	.6%	738 050	97.0%	761 193	100.0%

Contact Details

Municipal Manager	Mr Andrew Elliot Pholose	014 403 5006
Chief Financial Officer	Ms Tebogo Zaida Mogapi	082 426 1873

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 136 908	1 133 342	395 465	34.8%	303 753	26.7%	207 088	18.3%	906 306	80.0%	290 010	90.0%	(28.6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	198 188	198 188	65 772	33.2%	25 923	13.1%	(17 667)	(8.9%)	74 028	37.4%	46 989	70.1%	(137.6%)
Service charges - Waste Water Management	5 180	5 180	541	10.4%	1 250	24.1%	1 091	21.1%	2 883	55.7%	1 287	70.0%	(15.2%)
Service charges - Waste Management	14 109	14 109	3 515	24.9%	3 430	24.3%	3 424	24.3%	10 370	73.5%	3 451	76.5%	(.8%)
Sale of Goods and Rendering of Services	1 418	1 418	191	13.4%	94	6.6%	348	24.6%	633	44.6%	219	111.6%	59.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	60 358	60 358	9 801	16.2%	10 176	16.9%	310	.5%	20 287	33.6%	15 692	78.0%	(98.0%)
Interest earned from Current and Non Current Assets	13 097	8 727	2 623	20.0%	1 741	13.3%	2 060	23.6%	6 424	73.6%	3 120	82.9%	(34.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	101	31	8	8.4%	7	6.7%	15	48.1%	30	97.4%	1	4.3%	1 048.2%
Licences or permits	3 328	3 328	128	3.8%	136	4.1%	1 357	40.8%	1 620	48.7%	1 877	154.8%	(27.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 014	2 014	481	23.9%	619	30.7%	394	19.5%	1 494	74.2%	851	82.3%	(53.8%)
Non-Exchange Revenue													
Property rates	174 056	174 056	43 294	24.9%	43 259	24.9%	43 298	24.9%	129 852	74.6%	52 872	86.5%	(18.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 899	1 899	-	-	-	-	2 759	145.3%	2 759	145.3%	1 238	68.8%	123.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	627 463	628 337	258 441	41.2%	205 988	32.8%	157 997	25.1%	622 425	99.1%	152 741	99.4%	3.4%
Interest Receivables	35 698	35 698	10 670	29.9%	11 130	31.2%	11 448	32.1%	33 248	93.1%	9 671	79.3%	18.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	253	-	253	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 453 744	1 450 634	194 494	13.4%	337 212	23.2%	240 643	16.6%	772 349	53.2%	475 910	66.9%	(49.4%)
Employee related costs	373 102	373 456	87 002	23.3%	57 925	15.5%	116 236	31.1%	261 163	69.9%	72 741	57.9%	59.8%
Remuneration of councillors	32 329	32 329	6 438	19.9%	8 406	26.0%	4 996	15.5%	19 840	61.4%	5 693	58.5%	(12.2%)
Bulk purchases - electricity	46 620	46 620	8 713	18.7%	10 850	23.3%	9 394	20.1%	28 957	62.1%	4 884	61.7%	92.4%
Inventory consumed	189 153	189 153	(2 441)	(1.3%)	96 415	51.0%	(76 110)	(40.2%)	17 865	9.4%	42 903	55.8%	(277.4%)
Debt impairment	309 909	309 909	-	-	51 220	16.5%	100 360	32.4%	151 580	48.9%	304 355	96.3%	(67.0%)
Depreciation, Amortisation and Impairment	186 561	186 561	31 506	16.9%	36 002	19.3%	32 425	17.4%	99 933	53.6%	39 248	77.6%	(17.4%)
Interest/Dividends and Rent on Land	2 597	2 597	233	9.0%	287	11.1%	49	1.9%	570	21.9%	511	75.2%	(90.4%)
Contracted services	204 518	195 035	42 337	20.7%	48 554	23.7%	32 521	16.7%	123 412	63.3%	37 967	68.1%	(14.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	2 340	1 106	-	75	-	835	35.7%	2 017	86.2%	(51 972)	-	(101.6%)
Operational Cost and Other Cost	108 955	112 633	19 599	18.0%	26 912	24.7%	19 515	17.3%	66 026	58.6%	19 580	55.9%	(.3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	422	-	422	-	-	-	(100.0%)
Other Losses	-	-	-	-	566	-	-	-	566	-	-	-	-
Surplus/(Deficit)	(316 836)	(317 292)	200 971		(33 459)		(33 555)		133 956		(185 900)		
Transfers and subsidies - capital (monetary allocations)	225 068	232 220	19 005	8.4%	64 256	28.5%	17 962	7.7%	101 222	43.6%	16 489	51.5%	8.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(91 768)	(85 072)	219 975		30 796		(15 593)		235 179		(169 412)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(91 768)	(85 072)	219 975		30 796		(15 593)		235 179		(169 412)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(91 768)	(85 072)	219 975		30 796		(15 593)		235 179		(169 412)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(91 768)	(85 072)	219 975		30 796		(15 593)		235 179		(169 412)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	225 068	235 890	16 486	7.3%	57 587	25.6%	19 219	8.1%	93 292	39.5%	23 635	48.1%	(18.7%)
National Government	225 068	232 220	16 486	7.3%	57 379	25.5%	19 048	8.2%	92 914	40.0%	23 864	49.0%	(20.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	225 068	232 220	16 486	7.3%	57 379	25.5%	19 048	8.2%	92 914	40.0%	23 864	49.0%	(20.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 670	-	-	209	-	170	4.6%	379	10.3%	(229)	11.8%	(174.3%)
Capital Expenditure Functional	225 068	235 890	16 486	7.3%	57 587	25.6%	19 219	8.1%	93 292	39.5%	23 635	48.1%	(18.7%)
Municipal governance and administration	-	1 200	-	-	209	-	170	14.2%	379	31.6%	(229)	13.4%	(174.3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	1 200	-	-	209	-	170	14.2%	379	31.6%	(229)	13.4%	(174.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 000	12 970	-	-	2 731	17.1%	-	-	2 731	21.1%	-	-	-
Community and Social Services	16 000	12 000	-	-	2 731	17.1%	-	-	2 731	22.8%	-	-	-
Sport And Recreation	-	500	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	470	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	85 000	137 004	6 578	7.7%	29 442	34.6%	11 345	8.3%	47 366	34.6%	2 783	47.0%	307.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	85 000	137 004	6 578	7.7%	29 442	34.6%	11 345	8.3%	47 366	34.6%	2 783	47.0%	307.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	124 068	84 715	9 908	8.0%	25 206	20.3%	7 703	9.1%	42 817	50.5%	21 081	49.8%	(63.5%)
Energy sources	7 000	14 562	328	4.7%	-	-	822	5.6%	1 150	7.9%	3 240	40.8%	(74.6%)
Water Management	88 068	50 304	4 726	5.4%	12 869	14.6%	9 699	19.3%	27 295	54.3%	13 798	47.9%	(29.7%)
Waste Water Management	27 000	19 849	4 854	18.0%	12 337	45.7%	(2 818)	(14.2%)	14 373	72.4%	4 044	80.5%	(169.7%)
Waste Management	2 000	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 122 302	1 122 302	41 630	3.7%	426 995	38.0%	425 521	37.9%	894 146	79.7%	87 812	42.4%	384.6%
Property rates	90 509	90 509	23 078	25.5%	6 820	7.5%	21 991	24.3%	51 889	57.3%	23 103	64.7%	(4.8%)

Service charges	82 666	82 666	(49 012)	(59.3%)	108 400	131.1%	8 115	9.8%	67 503	81.7%	9 614	57.2%	(15.6%)
Other revenue	76 918	76 918	(256 203)	(333.1%)	41 782	54.3%	164 302	213.6%	(50 119)	(65.2%)	(138 455)	(10 333.4%)	(218.7%)
Transfers and Subsidies - Operational	627 463	627 463	258 895	41.3%	205 433	32.7%	156 134	24.9%	620 462	98.9%	150 401	98.8%	3.8%
Transfers and Subsidies - Capital	225 068	225 068	60 434	26.9%	61 844	27.5%	70 790	31.5%	193 068	85.8%	38 038	92.3%	86.1%
Interest	19 678	19 678	4 438	22.6%	2 716	13.8%	4 189	21.3%	11 343	57.6%	5 111	44.4%	(18.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(957 274)	(957 274)	94 990	(9.9%)	(137 872)	14.4%	(82 974)	8.7%	(125 856)	13.1%	47 386	(27.3%)	(275.1%)
Suppliers and employees	(957 274)	(957 274)	94 990	(9.9%)	(137 872)	14.4%	(82 974)	8.7%	(125 856)	13.1%	47 386	(27.3%)	(275.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	165 028	165 028	136 620	82.8%	289 123	175.2%	342 547	207.6%	768 290	465.6%	135 197	989.2%	153.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	9	-	253	-	262	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	9	-	253	-	262	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(258 828)	(258 828)	(16 486)	6.4%	(57 587)	22.2%	(19 219)	7.4%	(93 292)	36.0%	(23 635)	38.2%	(18.1%)
Capital assets	(258 828)	(258 828)	(16 486)	6.4%	(57 587)	22.2%	(19 219)	7.4%	(93 292)	36.0%	(23 635)	38.2%	(18.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(258 828)	(258 828)	(16 486)	6.4%	(57 579)	22.2%	(18 966)	7.3%	(93 031)	35.9%	(23 635)	38.2%	(19.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	(3 536)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	(3 467)	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	(69)	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 987)	(9 987)	-	-	(9 014)	90.3%	(2 519)	25.2%	(11 533)	115.5%	(427)	3.2%	489.4%
Repayment of borrowing	(9 987)	(9 987)	-	-	(9 014)	90.3%	(2 519)	25.2%	(11 533)	115.5%	(427)	3.2%	489.4%
Net Cash from/(used) Financing Activities	(9 987)	(9 987)	-	-	(9 014)	90.3%	(2 519)	25.2%	(11 533)	115.5%	(3 963)	75.3%	(36.4%)
Net Increase/(Decrease) in cash held	(103 787)	(103 787)	120 133	(115.7%)	222 531	(214.4%)	321 062	(309.3%)	663 726	(639.5%)	107 599	(258.2%)	198.4%
Cash/cash equivalents at the year begin:	468 275	468 275	55 585	11.9%	175 698	37.5%	398 229	85.0%	55 585	11.9%	534 893	229.4%	(25.5%)
Cash/cash equivalents at the year end:	364 487	364 487	120 133	33.0%	398 229	109.3%	719 291	197.3%	719 291	197.3%	642 493	(298.8%)	12.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	52 412	6.1%	20 140	2.3%	19 577	2.3%	768 416	89.3%	860 546	46.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 923	4.7%	11 092	2.0%	10 997	2.0%	499 287	91.2%	547 299	29.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	804	5.3%	367	2.4%	401	2.6%	13 720	89.7%	15 291	8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 612	4.3%	1 295	2.1%	1 291	2.1%	55 547	91.4%	60 745	3.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 099	4.7%	7 215	2.2%	7 055	2.2%	294 695	90.9%	324 064	17.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	677	2.1%	153	.5%	148	.5%	30 745	96.9%	31 723	1.7%	7 221	22.8%	-	-
Total By Income Source	97 527	5.3%	40 262	2.2%	39 469	2.1%	1 662 411	90.4%	1 839 668	100.0%	7 221	.4%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 590	5.0%	8 156	2.3%	8 057	2.3%	321 142	90.5%	354 945	19.3%	-	-	-	-
Commercial	32 098	7.5%	13 208	3.1%	12 302	2.9%	372 450	86.6%	430 058	23.4%	-	-	-	-
Households	47 513	4.5%	18 796	1.8%	19 012	1.8%	961 817	91.9%	1 047 138	56.9%	-	-	-	-
Other	325	4.3%	101	1.3%	98	1.3%	7 002	93.0%	7 526	4%	7 221	95.9%	-	-
Total By Customer Group	97 527	5.3%	40 262	2.2%	39 469	2.1%	1 662 411	90.4%	1 839 668	100.0%	7 221	.4%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 232	100.0%	-	-	-	-	-	-	1 232	4.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 237	99.9%	29	.1%	-	-	-	-	22 266	78.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 051	100.0%	-	-	-	-	-	-	5 051	17.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	28 520	99.9%	29	.1%	-	-	-	-	28 548	100.0%

Contact Details

Municipal Manager	Mr Mokopane V Letselo	014 555 1307
Chief Financial Officer	Mr Mzwandile Mkhize	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 010	79 762	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	421 691	420 974	-	-	-	-	(10 468)	(2.5%)	(10 468)	(2.5%)	-	-	(100.0%)
Transfers and Subsidies - Capital	2 772	-	-	-	-	-	-	-	-	-	-	-	-
Interest	35 547	35 547	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(264 021)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	-	(264 021)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	463 020	272 262	-	-	-	-	(10 468)	(3.8%)	(10 468)	(3.8%)	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	463 020	272 262	-	-	-	-	(10 468)	(3.8%)	(10 468)	(3.8%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	343 996	258 311	314 108	91.3%	-	-	-	-	314 108	121.6%	-	-	-
Cash/cash equivalents at the year end:	807 016	530 574	-	-	-	-	(10 468)	(2.0%)	(10 468)	(2.0%)	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	17 740	72.2%	6 829	27.8%	24 570	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	17 740	72.2%	6 829	27.8%	24 570	100.0%

Contact Details

Municipal Manager	Ms Edith Tukakgomo	014 590 4502
Chief Financial Officer	Mr Maranatha Khunou	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	220 940	221 270	68 730	31.1%	90 032	40.7%	45 851	20.7%	204 613	92.5%	46 485	96.9%	(1.4%)
Exchange Revenue													
Service charges - Electricity	680	680	146	21.5%	161	23.6%	172	25.3%	479	70.4%	113	69.6%	52.6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	270	-	-	23	-	300	111.2%	323	119.7%	-	-	(100.0%)
Sale of Goods and Rendering of Services	365	677	100	27.4%	81	22.1%	120	17.7%	300	44.3%	144	94.5%	(16.6%)
Agency services	1 112	1 112	313	28.2%	214	19.3%	243	21.8%	770	69.2%	227	69.2%	7.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 405	3 405	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 210	6 210	1 162	18.7%	899	14.5%	874	14.1%	2 935	47.3%	1 162	71.4%	(24.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 163	2 160	553	25.6%	568	26.3%	580	26.8%	1 701	78.8%	702	84.1%	(17.4%)
Licences or permits	202	202	80	39.7%	75	37.1%	108	53.4%	264	130.3%	60	76.3%	79.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	50	14	13	26.6%	(2)	(3.5%)	0	.7%	12	85.6%	0	-	(47.8%)
Operational Revenue	90	90	(5 821)	(6 468.1%)	-	-	-	-	(5 821)	(6 468.1%)	-	12.5%	-
Non-Exchange Revenue													
Property rates	29 536	29 322	-	-	29 322	99.3%	-	-	29 322	100.0%	-	100.0%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	176	176	43	24.6%	37	20.8%	30	16.9%	109	62.3%	42	87.6%	(29.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	176 403	176 403	72 140	40.9%	58 654	33.3%	43 424	24.6%	174 219	98.8%	44 034	99.2%	(1.4%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	550	550	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	256 997	262 501	64 853	25.2%	75 516	29.4%	34 362	13.1%	174 731	66.6%	56 448	70.5%	(39.1%)
Employee related costs	112 832	112 152	26 726	23.7%	32 536	28.8%	28 231	25.2%	87 494	78.0%	24 084	76.1%	17.2%
Remuneration of councillors	13 955	13 955	3 286	23.5%	3 269	23.4%	3 636	26.1%	10 191	73.0%	3 851	73.1%	(5.6%)
Bulk purchases - electricity	4 840	8 170	1 947	40.2%	2 153	44.5%	1 674	20.5%	5 774	70.7%	2 345	107.9%	(28.6%)
Inventory consumed	2 120	1 800	136	6.4%	561	26.5%	297	16.5%	995	55.3%	226	52.3%	31.5%
Debt impairment	7 000	9 200	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	33 041	35 998	7 847	23.7%	7 897	23.9%	7 747	21.5%	23 490	65.3%	7 770	68.2%	(3.3%)
Interest,Dividends and Rent on Land	60	60	22	37.3%	8	13.5%	10	16.5%	40	67.3%	19	74.3%	(47.1%)
Contracted services	36 470	34 032	12 725	34.9%	14 357	39.4%	4 819	14.2%	31 901	93.7%	6 968	61.6%	(30.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	980	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	45 659	47 094	12 163	26.6%	14 735	32.3%	(12 053)	(25.6%)	14 846	31.5%	11 187	73.2%	(207.7%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	40	40	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 056)	(41 231)	3 877		14 516		11 489		29 882		(9 963)		
Transfers and subsidies - capital (monetary allocations)	33 906	44 906	25 493	75.2%	15 131	44.6%	2 078	4.6%	42 702	95.1%	4 041	83.3%	(48.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 150)	3 676	29 370		29 647		13 567		72 583		(5 922)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(2 150)	3 676	29 370		29 647		13 567		72 583		(5 922)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 150)	3 676	29 370		29 647		13 567		72 583		(5 922)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 150)	3 676	29 370		29 647		13 567		72 583		(5 922)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	38 596	50 309	22 334	57.9%	16 663	43.2%	18 592	37.0%	57 590	114.5%	4 550	65.6%	308.6%
National Government	33 906	44 906	22 294	65.8%	14 084	41.5%	17 727	39.5%	54 106	120.5%	3 768	62.6%	370.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	30	30	-	-	-	-	2	7.9%	2	7.9%	84	49.2%	(97.2%)
Transfers recognised - capital	33 936	44 936	22 294	65.7%	14 084	41.5%	17 730	39.5%	54 108	120.4%	3 852	62.6%	360.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 660	5 372	40	.9%	2 579	55.3%	862	16.1%	3 482	64.8%	698	80.3%	23.6%
Capital Expenditure Functional	38 596	50 309	22 334	57.9%	16 663	43.2%	18 592	37.0%	57 590	114.5%	4 550	65.6%	308.6%
Municipal governance and administration	960	1 812	30	3.1%	1 402	146.1%	300	16.6%	1 733	95.6%	625	36.1%	(51.9%)
Executive and Council	170	170	-	-	-	-	-	-	-	-	432	83.4%	(100.0%)
Finance and administration	790	1 642	30	3.8%	1 402	177.5%	300	18.3%	1 733	105.5%	193	9.9%	55.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	60	60	10	16.7%	-	-	273	455.7%	283	472.4%	84	22.7%	225.2%
Community and Social Services	30	30	-	-	-	-	2	7.9%	2	7.9%	84	60.3%	(97.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	30	30	10	33.3%	-	-	271	903.6%	281	936.9%	-	19.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 576	48 436	22 294	59.3%	15 261	40.6%	18 018	37.2%	55 574	114.7%	3 841	69.8%	369.1%
Planning and Development	37 576	48 436	22 294	59.3%	15 261	40.6%	18 018	37.2%	55 574	114.7%	3 841	69.8%	369.1%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	256 519	267 619	172 440	67.2%	147 306	57.4%	142 162	53.1%	461 908	172.6%	54 244	102.3%	162.1%
Property rates	26 582	26 582	35	.1%	-	-	-	-	35	.1%	17 902	69.1%	(100.0%)

Service charges	612	712	28	4.6%	57	9.4%	39	5.5%	125	17.5%	170	81.1%	(77.1%)
Other revenue	10 866	10 866	1 485	13.7%	16 827	154.9%	1 166	10.7%	19 478	179.3%	18 093	2 131.7%	(83.6%)
Transfers and Subsidies - Operational	176 403	187 403	146 512	83.1%	124 559	70.6%	120 293	64.2%	391 364	208.8%	100 300	97.9%	19.9%
Transfers and Subsidies - Capital	35 691	35 691	24 380	68.3%	5 863	16.4%	20 663	57.9%	50 906	142.6%	(86 296)	105.3%	(123.9%)
Interest	6 364	6 364	-	-	-	-	-	-	-	-	4 075	68.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(224 756)	(224 906)	(23 756)	10.6%	(24 976)	11.1%	(7 720)	3.4%	(56 453)	25.1%	(53 864)	72.3%	(85.7%)
Suppliers and employees	(224 996)	(224 846)	(23 756)	10.6%	(24 976)	11.1%	(7 720)	3.4%	(56 453)	25.1%	(53 808)	72.3%	(85.7%)
Finance charges	(60)	(60)	-	-	-	-	-	-	-	-	(56)	58.3%	(100.0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	31 763	42 713	148 684	468.1%	122 330	385.1%	134 441	314.8%	405 455	949.3%	381	537.9%	35 210.5%
Cash Flow from Investing Activities													
Receipts	1	1	-	-	-	-	-	-	-	-	52 793	-	(100.0%)
Proceeds on disposal of PPE	1	1	-	-	-	-	-	-	-	-	52 793	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(39 596)	(42 796)	-	-	-	-	-	-	-	-	49 764	69.2%	(100.0%)
Capital assets	(39 596)	(42 796)	-	-	-	-	-	-	-	-	49 764	69.2%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(39 595)	(42 795)	-	-	-	-	-	-	-	-	102 557	(30.7%)	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 833)	(83)	148 684	(1 898.3%)	122 330	(1 561.8%)	134 441	(162 913.7%)	405 455	(491 323.6%)	102 938	(282.2%)	30.6%
Cash/cash equivalents at the year begin:	54 830	54 830	-	-	148 684	271.2%	271 014	494.3%	-	-	(17 195)	-	(1 676.1%)
Cash/cash equivalents at the year end:	46 998	54 748	148 684	316.4%	271 014	576.7%	405 455	740.6%	405 455	740.6%	84 916	568.6%	377.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	61	.5%	586	4.8%	11 538	94.7%	12 184	16.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	(178)	(.8%)	(122)	(.5%)	23 848	101.3%	23 548	32.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	(17)	-	(26)	(.1%)	37 334	100.1%	37 292	51.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	(134)	(.2%)	437	.6%	72 720	99.6%	73 023	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	(178)	(.8%)	(122)	(.5%)	23 848	101.3%	23 548	32.2%	-	-	-	-
Commercial	-	-	61	.5%	586	4.8%	11 538	94.7%	12 184	16.7%	-	-	-	-
Households	-	-	(17)	-	(26)	(.1%)	37 334	100.1%	37 292	51.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	(134)	(.2%)	437	.6%	72 720	99.6%	73 023	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	843	93.7%	203	22.6%	(147)	(16.3%)	900	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	843	93.7%	203	22.6%	(147)	(16.3%)	900	100.0%

Contact Details

Municipal Manager	Mr Lloyd Leoko	018 330 7000
Chief Financial Officer	Mr Collen Tjale (Acting)	018 330 7000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	351 091	405 568	126 116	35.9%	97 034	27.6%	92 173	22.7%	315 322	77.7%	69 780	78.1%	32.1%	
Exchange Revenue														
Service charges - Electricity	94 719	86 619	21 558	22.8%	18 873	19.9%	26 753	30.9%	67 185	77.6%	11 420	58.5%	134.3%	
Service charges - Water	10 126	10 005	2 605	25.7%	847	8.4%	4 656	46.5%	8 109	81.1%	1 849	41.9%	151.9%	
Service charges - Waste Water Management	15 607	25 059	6 189	39.7%	6 255	40.1%	6 290	25.1%	18 734	74.8%	2 614	59.8%	140.7%	
Service charges - Waste Management	13 533	15 916	3 927	29.0%	4 063	30.0%	4 015	25.2%	12 006	75.4%	3 580	120.5%	12.2%	
Sale of Goods and Rendering of Services	440	239	63	14.4%	45	10.2%	58	24.3%	166	69.5%	91	70.5%	(36.2%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	37 780	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	2 866	3 397	244	8.5%	145	5.1%	53	1.6%	442	13.0%	293	71.4%	(81.8%)	
Dividends	29	32	-	-	-	-	-	-	-	-	3	26.8%	(100.0%)	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	23	323	3	11.0%	13	57.7%	7	2.3%	23	7.1%	14	8.8%	(45.1%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	4 500	100	54	1.2%	-	-	-	-	54	53.9%	-	-	-	
Non-Exchange Revenue														
Property rates	39 830	39 830	23 523	59.1%	9 484	23.8%	9 314	23.4%	42 321	106.3%	7 623	73.3%	22.2%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	383	383	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits	3 148	4 896	676	21.5%	598	19.0%	487	10.0%	1 761	36.0%	797	76.4%	(38.9%)	
Transfer and subsidies - Operational	165 888	165 888	67 273	40.6%	56 710	34.2%	40 538	24.4%	164 521	99.2%	41 496	99.2%	(2.3%)	
Interest Receivables	-	15 101	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	345 449	407 057	63 368	18.3%	91 810	26.6%	73 452	18.0%	228 631	56.2%	85 458	66.9%	(14.0%)	
Employee related costs	100 565	131 889	31 561	31.4%	32 527	32.3%	33 832	25.7%	97 920	74.2%	27 039	84.9%	25.1%	
Remuneration of councillors	13 994	13 320	3 497	25.0%	3 169	22.6%	2 997	22.5%	9 663	72.5%	3 064	70.3%	(2.2%)	
Bulk purchases - electricity	74 703	74 703	15 842	21.2%	19 800	26.5%	12 206	16.3%	47 848	64.1%	18 446	77.6%	(33.8%)	
Inventory consumed	3 095	2 568	47	1.5%	76	2.5%	402	15.7%	525	20.5%	1 404	90.9%	(71.3%)	
Debt impairment	46 083	46 083	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	30 701	30 701	-	-	-	-	-	-	-	-	-	-	-	
Interest/Dividends and Rent on Land	18 475	18 475	2 832	15.3%	6 854	37.1%	4 154	22.5%	13 840	74.9%	4 336	72.4%	(4.2%)	
Contracted services	36 329	66 454	6 855	18.9%	23 965	66.0%	15 490	23.3%	46 310	69.7%	24 980	96.6%	(38.0%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Cost and Other Cost	21 505	22 864	2 733	12.7%	5 419	25.2%	4 371	19.1%	12 524	54.8%	6 189	70.2%	(29.4%)	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	5 641	(1 489)	62 747		5 223		18 721		86 692		(15 678)			
Transfers and subsidies - capital (monetary allocations)	35 544	35 544	-	-	5 393	15.2%	14 704	41.4%	20 097	56.5%	14 270	70.8%	3.0%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	41 185	34 055	62 747		10 616		33 425		106 788		(1 408)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	41 185	34 055	62 747		10 616		33 425		106 788		(1 408)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	41 185	34 055	62 747		10 616		33 425		106 788		(1 408)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	41 185	34 055	62 747		10 616		33 425		106 788		(1 408)			

Part 2: Capital Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	35 353	35 353	548	1.5%	-	-	-	-	548	1.5%	-	207.3%	-	
National Government	35 353	35 353	548	1.5%	-	-	-	-	548	1.5%	-	207.3%	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	35 353	35 353	548	1.5%	-	-	-	-	548	1.5%	-	207.3%	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	35 353	35 353	548	1.5%	-	-	-	-	548	1.5%	-	207.3%	-	
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	35 353	35 353	548	1.5%	-	-	-	-	548	1.5%	-	207.3%	-	
Energy sources	35 353	35 353	548	1.5%	-	-	-	-	548	1.5%	-	207.3%	-	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	367 597	304 607	(174 789)	(47.5%)	(153 275)	(41.7%)	(111 516)	(36.6%)	(439 580)	(144.3%)	(85 446)	(63.7%)	30.5%
Property rates	12 386	7 745	1 911	15.4%	3 597	29.0%	2 566	33.1%	8 074	104.3%	4 326	59.9%	(40.7%)

Service charges	56 613	60 496	13 093	23.1%	9 971	17.6%	15 889	26.3%	38 954	64.4%	13 043	79.8%	21.8%
Other revenue	81 947	34 232	(271 358)	(331.1%)	(238 229)	(290.7%)	(171 444)	(500.8%)	(681 030)	(1 989.5%)	(150 611)	(323.0%)	13.8%
Transfers and Subsidies - Operational	165 888	165 888	70 636	42.6%	54 321	32.7%	40 792	24.6%	165 749	99.9%	40 395	100.0%	1.0%
Transfers and Subsidies - Capital	50 085	35 544	10 694	21.4%	16 924	33.8%	600	1.7%	28 218	79.4%	7 111	94.1%	(91.6%)
Interest	650	669	234	35.9%	141	21.7%	81	12.1%	455	68.1%	287	147.6%	(71.9%)
Dividends	29	32	-	-	-	-	-	-	-	-	3	26.8%	(100.0%)
Payments	(408 190)	(288 708)	98 972	(24.2%)	71 452	(17.5%)	50 291	(17.4%)	220 715	(76.4%)	47 889	94.9%	5.0%
Suppliers and employees	(408 190)	(288 708)	98 972	(24.2%)	71 452	(17.5%)	50 291	(17.4%)	220 715	(76.4%)	47 889	94.9%	5.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(40 393)	15 898	(75 817)	186.8%	(81 823)	201.6%	(61 225)	(385.1%)	(218 865)	(1 376.7%)	(37 556)	(26.0%)	63.0%
Cash Flow from Investing Activities													
Receipts	4 258	46	(956)	(22.5%)	(589)	(13.8%)	(4 086)	(8 816.9%)	(5 631)	(12 151.8%)	2 719	212.6%	(250.2%)
Proceeds on disposal of PPE	4 500	100	54	1.2%	-	-	-	-	54	53.9%	-	-	-
Decrease (increase) in non-current receivables	(89)	-	(1 010)	1 137.2%	(589)	662.9%	(4 086)	-	(5 685)	-	2 719	579.8%	(250.2%)
Decrease (increase) in non-current investments	(153)	(54)	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 656)	(40 656)	(548)	1.3%	-	-	-	-	(548)	1.3%	-	207.3%	-
Capital assets	(40 656)	(40 656)	(548)	1.3%	-	-	-	-	(548)	1.3%	-	207.3%	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(36 398)	(40 610)	(1 504)	4.1%	(589)	1.6%	(4 086)	10.1%	(6 179)	15.2%	2 719	207.5%	(250.2%)
Cash Flow from Financing Activities													
Receipts	8 778	55	18	.2%	5	.1%	15	26.4%	37	67.8%	-	-	(100.0%)
Short term loans	8 723	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	55	55	18	31.7%	5	9.6%	15	26.4%	37	67.8%	-	-	(100.0%)
Payments	(8 723)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(8 723)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	55	55	18	31.7%	5	9.6%	15	26.4%	37	67.8%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(76 936)	(24 656)	(77 304)	100.5%	(82 407)	107.1%	(65 296)	264.8%	(225 007)	912.6%	(34 837)	(28.7%)	87.4%
Cash/cash equivalents at the year begin:	-	846	(4 472)	-	(77 509)	-	(158 709)	(18 760.6%)	(4 472)	(528.6%)	(126 397)	-	25.6%
Cash/cash equivalents at the year end:	(76 936)	(23 810)	(77 509)	100.7%	(158 709)	206.3%	(224 005)	940.8%	(224 005)	940.8%	(161 233)	(28.5%)	38.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 165	3.1%	1 043	1.5%	2 440	3.5%	64 845	92.0%	70 493	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 667	5.3%	7 680	4.7%	5 843	3.6%	140 661	86.4%	162 871	28.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 653	2.0%	1 506	1.8%	1 321	1.6%	77 560	94.5%	82 040	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 266	1.7%	2 212	1.6%	2 183	1.6%	128 508	95.1%	135 169	23.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 521	1.3%	1 474	1.2%	1 451	1.2%	114 651	96.3%	119 096	20.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	142	100.0%	142	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	93	1.5%	84	1.4%	78	1.3%	5 783	95.8%	6 038	1.0%	-	-	-	-
Total By Income Source	16 385	2.8%	13 999	2.4%	13 315	2.3%	532 149	92.4%	575 849	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 567	5.9%	425	1.6%	371	1.4%	24 012	91.0%	26 375	4.6%	-	-	-	-
Commercial	3 636	3.8%	3 017	3.1%	2 540	2.6%	87 588	90.5%	96 760	16.8%	-	-	-	-
Households	11 162	2.5%	10 558	2.3%	10 405	2.3%	420 549	92.9%	452 694	78.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 385	2.8%	13 999	2.4%	13 315	2.3%	532 149	92.4%	575 849	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 757	3.2%	6 460	2.1%	3 310	1.1%	288 861	93.7%	308 388	68.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 260	2.2%	4 127	7.3%	5 422	9.6%	45 415	80.8%	56 223	12.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 189	4.8%	4 124	4.8%	4 290	5.0%	73 808	85.4%	86 411	19.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 206	3.4%	14 711	3.3%	13 021	2.9%	408 083	90.5%	451 022	100.0%

Contact Details

Municipal Manager	Mr Boorman Phuthiyagae	053 948 9413
Chief Financial Officer	Mr Johannes Lentsile Mogoemang	053 948 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 358 652	1 366 320	260 597	19.2%	107 416	7.9%	362 251	26.5%	730 265	53.4%	270 943	72.7%	33.7%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	236 948	236 948	24 046	10.1%	22 748	9.6%	23 862	10.1%	70 656	29.8%	37 384	64.9%	(36.2%)
Service charges - Waste Water Management	60 912	60 912	11 997	19.7%	11 909	19.6%	12 661	20.8%	36 567	60.0%	13 897	70.5%	(8.9%)
Service charges - Waste Management	57 461	57 461	9 668	16.8%	10 043	17.5%	10 753	18.7%	30 464	53.0%	11 866	68.3%	(9.4%)
Sale of Goods and Rendering of Services	9 601	9 601	1 233	12.8%	1 078	11.2%	896	9.3%	3 207	33.4%	981	29.2%	(8.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	99 876	99 876	9 947	10.0%	7 646	7.7%	10 823	10.8%	28 416	28.5%	18 082	49.2%	(40.1%)
Interest earned from Current and Non Current Assets	24 731	24 731	-	-	-	-	7 884	31.9%	7 884	31.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	750	750	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	15 469	15 469	2 894	18.7%	2 732	17.7%	2 747	17.8%	8 373	54.1%	2 592	52.1%	6.0%
Licences or permits	9 029	9 029	543	6.0%	497	5.5%	518	5.7%	1 557	17.2%	509	20.4%	1.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	28	28	(12)	(43.5%)	-	-	380	1 349.1%	367	1 305.6%	44	165.9%	762.6%
Operational Revenue	17 778	17 778	960	5.4%	688	3.9%	761	4.3%	2 409	13.5%	1 471	84.2%	(48.3%)
Non-Exchange Revenue													
Property rates	351 370	351 370	28 453	8.1%	36 867	10.5%	45 314	12.9%	110 633	31.5%	72 326	57.7%	(37.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 712	2 712	168	6.2%	184	6.8%	48	1.8%	401	14.8%	19	4.2%	151.5%
Licences or permits	-	-	646	-	733	-	683	-	2 061	-	615	-	10.9%
Transfer and subsidies - Operational	404 479	412 147	160 134	39.6%	-	-	230 693	56.0%	390 827	94.8%	90 207	95.0%	155.7%
Interest Receivables	67 508	67 508	9 921	14.7%	12 291	18.2%	14 229	21.1%	36 441	54.0%	20 950	99.2%	(32.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 186 416	1 263 927	147 055	12.4%	262 041	22.1%	218 947	17.3%	628 043	49.7%	146 879	100.0%	49.1%
Employee related costs	445 994	451 354	78 774	17.7%	149 390	33.5%	116 607	25.8%	344 770	76.4%	103 207	68.9%	13.0%
Remuneration of councillors	34 535	38 235	5 058	14.6%	9 903	28.7%	8 188	21.4%	23 148	60.5%	12 796	73.8%	(36.0%)
Bulk purchases - electricity	20 500	31 200	8 862	43.2%	6 419	31.3%	9 678	31.0%	24 959	80.0%	5 246	80.9%	84.5%
Inventory consumed	99 687	100 684	4 713	4.7%	6 557	6.6%	8 477	8.4%	19 747	19.6%	38 646	77.9%	(78.1%)
Debt impairment	321 061	236 896	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	82 176	77 176	-	-	-	-	25 578	33.1%	25 578	33.1%	-	-	(100.0%)
Interest/Dividends and Rent on Land	740	740	38	5.2%	27	3.7%	84	11.4%	149	20.2%	28	11.2%	201.3%
Contracted services	119 561	177 602	30 197	25.3%	66 336	55.5%	10 725	6.0%	107 259	60.4%	33 980	55.6%	(68.4%)
Transfers and subsidies	4 000	-	-	-	-	-	-	-	-	-	1 704	92.1%	(100.0%)
Irrecoverable debts written off	-	79 030	(92)	-	(242)	-	20 932	26.5%	20 597	26.1%	(60 584)	91.3%	(134.5%)
Operational Cost and Other Cost	58 162	71 010	19 506	33.5%	23 651	40.7%	18 679	26.3%	61 836	87.1%	11 858	54.8%	57.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	172 236	102 393	113 542		(154 624)		143 304		102 221		124 064		
Transfers and subsidies - capital (monetary allocations)	110 658	110 658	-	-	-	-	8 000	7.2%	8 000	7.2%	1 043	.8%	666.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	282 894	213 052	113 542		(154 624)		151 304		110 221		125 107		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	282 894	213 052	113 542		(154 624)		151 304		110 221		125 107		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	282 894	213 052	113 542		(154 624)		151 304		110 221		125 107		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	282 894	213 052	113 542		(154 624)		151 304		110 221		125 107		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		133 520	145 041	35 430	26.5%	26 287	19.7%	29 363	20.2%	91 080	62.8%	9 593	48.6%	206.1%
National Government		110 658	110 658	32 697	29.5%	20 775	18.8%	8 144	7.4%	61 615	55.7%	4 892	43.1%	66.5%
Provincial Government		87	87	73	84.2%	12	13.6%	-	-	85	97.8%	-	-	-
District Municipality		-	-	-	-	-	-	(217)	-	(217)	-	1 721	74.6%	(112.6%)
Transfers and subsidies - capital (monetary alloc)/Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		110 745	110 745	32 770	29.6%	20 787	18.8%	7 927	7.2%	61 484	55.5%	6 613	55.0%	19.9%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		22 775	34 295	2 660	11.7%	5 500	24.2%	21 436	62.5%	29 596	86.3%	2 980	18.1%	619.3%
Capital Expenditure Functional		133 520	145 041	35 430	26.5%	26 287	19.7%	30 812	21.2%	92 529	63.8%	9 593	48.6%	221.2%
Municipal governance and administration		11 669	14 319	272	2.3%	2 487	21.3%	4 019	28.1%	6 777	47.3%	282	13.7%	1 324.0%
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		11 669	14 319	272	2.3%	2 487	21.3%	4 019	28.1%	6 777	47.3%	282	19.9%	1 324.0%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		7 723	7 723	73	.9%	1 899	24.6%	5 300	68.6%	7 273	94.2%	1 751	53.5%	202.7%
Community and Social Services		333	333	73	22.0%	12	3.5%	-	-	85	25.5%	-	-	-
Sport And Recreation		6 307	6 307	-	-	1 888	29.9%	5 517	87.5%	7 404	117.4%	30	56.5%	18 569.5%
Public Safety		1 082	1 082	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	(217)	-	(217)	-	1 721	64.2%	(112.6%)
Economic and Environmental Services		111 245	116 245	32 697	29.4%	20 775	18.7%	19 823	17.1%	73 295	63.1%	4 899	37.1%	304.6%
Planning and Development		110 658	115 658	32 697	29.5%	20 775	18.8%	5 677	4.9%	59 149	51.1%	4 899	39.8%	15.9%
Road Transport		587	587	-	-	-	-	14 146	2 409.8%	14 146	2 409.8%	-	-	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		2 883	6 753	2 388	82.8%	1 126	39.0%	1 670	24.7%	5 184	76.8%	2 661	67.9%	(37.2%)
Energy sources		2 883	2 883	318	11.0%	1 126	39.0%	221	7.7%	1 664	57.7%	2 661	53.7%	(91.7%)
Water Management		-	-	-	-	-	-	1 449	-	1 449	-	-	-	(100.0%)
Waste Water Management		-	3 870	2 070	-	-	-	-	-	2 070	53.5%	-	69.6%	-
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 202 375	1 210 044	329 588	27.4%	134 118	11.2%	368 063	30.4%	831 769	68.7%	198 693	77.2%	85.2%
Property rates	236 029	236 029	43 285	18.3%	47 877	20.3%	34 764	14.7%	125 926	53.4%	49 720	57.9%	(30.1%)

Service charges	249 792	249 792	50 336	20.2%	44 254	17.7%	40 228	16.1%	134 818	54.0%	35 529	53.1%	13.2%
Other revenue	68 014	68 014	3 174	4.7%	28 774	42.3%	908	1.3%	32 856	48.3%	(4 419)	159.6%	(120.5%)
Transfers and Subsidies - Operational	401 479	412 147	176 580	44.0%	7 213	1.8%	229 443	55.7%	413 236	100.3%	94 507	107.2%	142.8%
Transfers and Subsidies - Capital	113 658	110 658	56 213	49.5%	6 000	5.3%	55 019	49.7%	117 232	105.9%	23 356	57.5%	135.6%
Interest	133 403	133 403	-	-	-	-	7 701	5.8%	7 701	5.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(781 679)	(861 950)	(158 255)	20.2%	(39 902)	5.1%	(122 522)	14.2%	(320 679)	37.2%	(15 664)	4.3%	682.2%
Suppliers and employees	(780 539)	(862 210)	(158 255)	20.3%	(39 902)	5.1%	(122 522)	14.2%	(320 679)	37.2%	(15 664)	4.3%	682.2%
Finance charges	(740)	(740)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	420 696	348 094	171 334	40.7%	94 216	22.4%	245 541	70.5%	511 091	146.8%	183 029	488.9%	34.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 520)	(145 041)	(45 006)	33.7%	(30 137)	22.6%	(23 711)	16.3%	(98 854)	68.2%	(10 688)	206.7%	121.8%
Capital assets	(133 520)	(145 041)	(45 006)	33.7%	(30 137)	22.6%	(23 711)	16.3%	(98 854)	68.2%	(10 688)	206.7%	121.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(133 520)	(145 041)	(45 006)	33.7%	(30 137)	22.6%	(23 711)	16.3%	(98 854)	68.2%	(10 688)	206.7%	121.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	287 176	203 053	126 328	44.0%	64 079	22.3%	221 830	109.2%	412 236	203.0%	172 341	589.6%	28.7%
Cash/cash equivalents at the year begin:	(9 610)	92 391	162 142	(1 687.2%)	288 435	(3 001.4%)	352 514	381.5%	162 142	175.5%	785 041	95.0%	(55.1%)
Cash/cash equivalents at the year end:	277 566	295 445	288 435	103.9%	352 514	127.0%	574 344	194.4%	574 344	194.4%	957 382	300.4%	(40.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 294	2.5%	8 305	1.4%	6 974	1.2%	549 509	94.9%	579 062	23.2%	6 913	1.2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 682	1.7%	8 997	1.1%	7 212	9%	756 031	96.2%	785 923	31.5%	(16 626)	(2.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	5 259	2.8%	3 789	2.0%	3 074	1.7%	173 241	83.5%	185 362	7.4%	3 338	1.8%	-	-
Receivables from Exchange Transactions - Waste Management	4 390	2.6%	3 231	1.9%	2 963	1.8%	157 718	93.7%	168 301	6.7%	(998)	(.6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 620	1.4%	9 829	1.4%	9 424	1.3%	675 010	95.9%	703 883	28.2%	7	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	86	.1%	21	-	15	-	73 833	99.8%	73 955	3.0%	(12 924)	(17.5%)	-	-
Total By Income Source	47 332	1.9%	34 172	1.4%	29 662	1.2%	2 385 341	95.5%	2 496 507	100.0%	(20 290)	(.8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 448	1.8%	12 670	1.2%	10 302	1.0%	1 006 224	96.0%	1 047 644	42.0%	1 107	.1%	-	-
Commercial	9 904	3.3%	5 078	1.7%	3 737	1.3%	279 259	93.7%	297 978	11.9%	(14 270)	(4.8%)	-	-
Households	16 980	1.6%	16 424	1.4%	15 623	1.4%	1 099 857	95.6%	1 150 885	46.1%	(7 126)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	47 332	1.9%	34 172	1.4%	29 662	1.2%	2 385 341	95.5%	2 496 507	100.0%	(20 290)	(.8%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	750	.6%	2 315	1.8%	18	-	128 083	97.6%	131 166	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	750	.6%	2 315	1.8%	18	-	128 083	97.6%	131 166	100.0%

Contact Details

Municipal Manager	Adv Dineo Innocentia Mongwaketse	018 389 0212
Chief Financial Officer	Mr Eric Khesa	018 389 0260

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	154 494	267 658	-	-	-	-	-	-	-	-	-	-	-
Other revenue	14 178	14 954	(2)	-	-	-	-	(2)	-	8	.1%	(100.0%)	
Transfers and Subsidies - Operational	199 641	185 726	57 100	28.6%	339 407	170.0%	300 916	162.0%	697 423	375.5%	169 579	312.4%	77.4%
Transfers and Subsidies - Capital	42 460	42 709	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(588 826)	(669 289)	9 162	(1.6%)	35 222	(6.0%)	25 861	(3.9%)	70 244	(10.5%)	(99)	-	(26 243.0%)
Suppliers and employees	(588 826)	(634 189)	9 162	(1.6%)	35 222	(6.0%)	25 861	(4.1%)	70 244	(11.1%)	(99)	-	(26 243.0%)
Finance charges	-	(35 100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(126 113)	(110 353)	66 261	(52.5%)	374 628	(297.1%)	326 776	(296.1%)	767 665	(695.6%)	169 488	(426.9%)	92.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(48 829)	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(48 829)	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(48 829)	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(174 942)	(110 353)	66 261	(37.9%)	374 628	(214.1%)	326 776	(296.1%)	767 665	(695.6%)	169 488	(307.1%)	92.8%
Cash/cash equivalents at the year begin:	-	-	-	-	66 261	-	440 889	-	-	-	234 368	-	88.1%
Cash/cash equivalents at the year end:	(174 942)	(110 353)	66 261	(37.9%)	440 889	(252.0%)	767 665	(695.6%)	767 665	(695.6%)	403 856	(232.2%)	90.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	9 773	2.8%	978	3%	336 459	96.9%	347 210	23.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	11 425	5.7%	5 229	2.6%	185 096	91.7%	201 749	13.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(30)	-	16 576	5.4%	7 267	2.4%	285 806	92.3%	309 640	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	5 930	2.8%	2 047	1.0%	201 184	96.2%	209 161	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	1 196	1.2%	920	9%	99 028	97.9%	101 144	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	155	.3%	75	.1%	55 894	99.6%	56 123	3.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	21 819	9.7%	10 662	4.8%	191 447	85.5%	223 928	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8)	-	2 915	4.8%	1 179	2.0%	56 153	93.2%	60 239	4.0%	-	-	-	-
Total By Income Source	(38)	-	69 790	4.6%	28 375	1.9%	1 411 066	93.5%	1 509 194	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	54	1.4%	27	7%	3 890	98.0%	3 971	3%	-	-	-	-
Commercial	-	-	13 909	5.9%	6 265	2.6%	216 349	91.5%	236 523	15.7%	-	-	-	-
Households	(31)	-	37 060	3.7%	15 567	1.6%	951 402	94.8%	1 003 998	66.5%	-	-	-	-
Other	(7)	-	18 767	7.1%	6 517	2.5%	239 426	90.5%	264 702	17.5%	-	-	-	-
Total By Customer Group	(38)	-	69 790	4.6%	28 375	1.9%	1 411 066	93.5%	1 509 194	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	122 716	100.0%	122 716	11.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	(98)	-	(239 489)	100.0%	(239 598)	(23.3%)
Auditor-General	-	-	-	-	32	3.4%	921	96.6%	953	.1%
Other	-	-	35 093	3.1%	28 569	2.5%	1 081 656	94.4%	1 145 318	111.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	35 093	3.4%	28 503	2.8%	965 793	93.8%	1 029 389	100.0%

Contact Details

Municipal Manager	Mr O.T. Bojosiinyane	018 633 3800
Chief Financial Officer	Ms Lacreevy Moagi	018 633 3800

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	135 941	136 007	-	-	-	-	-	-	-	-	(.8%)	-
Other revenue	25 064	25 468	566	2.3%	(3)	-	(1)	561	2.2%	-	(5.6%)	(100.0%)
Transfers and Subsidies - Operational	250 608	250 876	367 072	146.5%	256 821	102.5%	72 905	29.1%	696 797	277.7%	238.5%	(57.6%)
Transfers and Subsidies - Capital	43 188	43 188	-	-	-	-	-	-	-	-	-	-
Interest	4 184	4 184	-	-	-	-	-	-	-	-	(8.7%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(463 309)	(463 748)	(119 362)	25.8%	(97 458)	21.0%	(59 593)	12.9%	(276 413)	59.6%	(110 630)	44.4%
Suppliers and employees	(460 260)	(460 748)	(119 362)	25.9%	(97 458)	21.2%	(59 593)	12.9%	(276 413)	60.0%	(110 630)	45.0%
Finance charges	(3 049)	(3 000)	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 387	66 556	248 275	379.7%	159 360	243.7%	13 311	20.0%	420 945	632.5%	61 508	552.9%
Cash Flow from Investing Activities												
Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 033)	(73 937)	-	-	-	-	(14)	-	(14)	-	-	(100.0%)
Capital assets	(65 033)	(73 937)	-	-	-	-	(14)	-	(14)	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(65 033)	(73 937)	-	-	-	-	(14)	-	(14)	-	-	(100.0%)
Cash Flow from Financing Activities												
Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(359)	(359)	(119)	33.2%	-	-	(50)	13.9%	(169)	47.0%	(86)	-
Repayment of borrowing	(359)	(359)	(119)	33.2%	-	-	(50)	13.9%	(169)	47.0%	(86)	-
Net Cash from/(used) Financing Activities	(359)	(359)	(119)	33.2%	-	-	(50)	13.9%	(169)	47.0%	(86)	-
Net Increase/(Decrease) in cash held	(4)	(7 739)	248 156	(5 883 266.5%)	159 360	(3 778 085.9%)	13 247	(171.2%)	420 763	(5 436.6%)	61 422	(2 064.3%)
Cash/cash equivalents at the year begin:	15 234	15 234	-	-	248 156	1 629.0%	407 516	2 675.1%	-	-	310 089	-
Cash/cash equivalents at the year end:	15 230	7 494	248 156	1 629.4%	407 516	2 675.8%	420 763	5 614.4%	420 763	5 614.4%	371 510	(16 037.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	2 542	19.2%	776	5.9%	9 887	74.9%	13 204	3.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	7 144	49.2%	1 121	7.7%	6 263	43.1%	14 527	4.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7	-	10 348	10.9%	4 295	4.5%	80 112	84.5%	94 762	26.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	0	-	705	14.2%	296	6.0%	3 972	79.9%	4 974	1.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	2 202	14.1%	919	5.9%	12 453	80.0%	15 575	4.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	519	100.0%	519	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(17)	-	(391)	(.2%)	(255)	(.1%)	213 921	100.3%	213 258	59.8%	-	-	-	-
Total By Income Source	(10)	-	22 549	6.3%	7 152	2.0%	327 128	91.7%	356 819	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10)	-	22 549	6.3%	7 152	2.0%	327 128	91.7%	356 819	100.0%	-	-	-	-
Total By Customer Group	(10)	-	22 549	6.3%	7 152	2.0%	327 128	91.7%	356 819	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	635	.8%	13 725	18.4%	2 033	2.7%	58 310	78.1%	74 704	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	635	.8%	13 725	18.4%	2 033	2.7%	58 310	78.1%	74 704	100.0%

Contact Details

Municipal Manager	Mr L.I Mokgathe	018 642 1081
Chief Financial Officer	Mr B.K.S Noke	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	87 480	87 480	-	-	-	-	-	-	-	-	-	-	-
Other revenue	892	892	(279)	(31.2%)	(89)	(10.0%)	(495)	(55.4%)	(863)	(96.7%)	88 157	78 405.5%	(100.6%)
Transfers and Subsidies - Operational	1 204 050	1 204 571	(382 908)	(31.8%)	-	-	-	-	(382 908)	(31.8%)	139 070	108.7%	(100.0%)
Transfers and Subsidies - Capital	343 577	343 577	(90 210)	(26.3%)	-	-	-	-	(90 210)	(26.3%)	-	(27.2%)	-
Interest	13 600	13 600	(8 036)	(59.1%)	(8 877)	(65.3%)	(8 219)	(60.4%)	(25 131)	(184.8%)	(3 606)	-	127.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 115 323)	(1 058 532)	1 398	(.1%)	(438)	-	1 715	(.2%)	2 675	(.3%)	6 617	(7.6%)	(74.1%)
Suppliers and employees	(1 090 323)	(1 033 532)	1 398	(.1%)	(438)	-	1 715	(.2%)	2 675	(.3%)	6 617	(7.6%)	(74.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(25 000)	(25 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Operating Activities	534 277	591 589	(480 034)	(89.8%)	(9 405)	(1.8%)	(6 998)	(1.2%)	(496 437)	(83.9%)	230 238	378.1%	(103.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(482 070)	(575 754)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(482 070)	(575 754)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Investing Activities	(482 070)	(575 754)	-	-	-	-	-	-	-	-	-	(.1%)	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	52 207	15 835	(480 034)	(919.5%)	(9 405)	(18.0%)	(6 998)	(44.2%)	(496 437)	(3 135.1%)	230 238	(2 853.8%)	(103.0%)
Cash/cash equivalents at the year begin:	134 966	134 966	-	-	(480 034)	(355.7%)	(215 887)	(160.0%)	-	-	1 480 719	-	(114.6%)
Cash/cash equivalents at the year end:	187 173	150 800	(480 034)	(256.5%)	(215 887)	(115.3%)	(222 885)	(147.8%)	(222 885)	(147.8%)	1 710 957	2 580.7%	(113.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	2 957	100.0%	2 957	99.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	31	100.0%	31	1.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	2 988	100.0%	2 988	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 988	100.0%	2 988	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	2 988	100.0%	2 988	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 111	111.1%	-	-	-	-	(712)	(11.1%)	6 399	1.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	390 424	100.0%	390 424	98.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 111	1.8%	-	-	-	-	389 712	98.2%	396 822	100.0%

Contact Details

Municipal Manager	Mr Olehile Allan Losaba	018 381 9404
Chief Financial Officer	Ms G Moroane	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	618 785	585 320	89 305	14.4%	134 891	21.8%	108 624	18.6%	332 821	56.9%	112 181	49.2%	(3.2%)	
Exchange Revenue														
Service charges - Electricity	277 771	239 690	39 277	14.1%	44 537	16.0%	58 292	24.3%	142 106	59.3%	44 013	70.2%	32.4%	
Service charges - Water	38 920	39 755	8 927	22.9%	10 524	27.0%	6 328	15.9%	25 779	64.8%	9 772	82.9%	(35.2%)	
Service charges - Waste Water Management	25 097	28 127	7 168	28.6%	6 622	26.4%	4 605	16.4%	18 395	65.4%	6 972	100.8%	(34.0%)	
Service charges - Waste Management	22 068	24 960	6 486	29.4%	6 095	27.6%	4 119	16.5%	16 700	66.9%	6 547	99.7%	(37.1%)	
Sale of Goods and Rendering of Services	3 198	2 066	504	15.8%	417	13.0%	354	17.1%	1 274	61.7%	296	42.9%	19.5%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	29 024	29 024	3 593	12.4%	9 784	33.7%	5 103	17.6%	18 480	63.7%	8 074	79.8%	(36.8%)	
Interest earned from Current and Non Current Assets	2 634	2 634	93	3.5%	-	-	-	-	93	3.5%	28	15.1%	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 393	2 351	588	24.6%	581	24.3%	395	16.8%	1 563	66.5%	599	74.3%	(34.2%)	
Licences or permits	9 449	6 902	1 556	16.5%	2 954	31.3%	1 263	18.3%	5 774	83.7%	-	50.0%	(100.0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	42	72	-	-	-	-	-	-	-	-	20	49.7%	(100.0%)	
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 398	2 068	953	68.2%	458	32.8%	419	20.2%	1 829	88.5%	694	78.7%	(39.6%)	
Non-Exchange Revenue														
Property rates	97 706	97 706	15 125	15.5%	10 556	10.8%	9 602	9.8%	35 284	36.1%	13 074	58.3%	(26.6%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	15 000	14 650	2 064	13.8%	6 697	44.6%	2 186	14.9%	10 947	74.7%	33	18.6%	6 533.2%	
Licences or permits	150	150	-	-	30	20.2%	63	42.3%	94	62.5%	-	24.8%	(100.0%)	
Transfer and subsidies - Operational	84 454	84 754	1 519	1.8%	32 970	39.0%	14 527	17.1%	49 016	57.8%	19 521	85.8%	(25.6%)	
Interest Receivables	9 483	9 483	1 452	15.3%	2 657	28.0%	1 368	14.4%	5 477	57.8%	2 537	85.3%	(46.1%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	10	-	-	-	10	-	-	-	-	
Other Gains	-	930	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	864 469	914 647	168 323	19.5%	183 583	21.2%	143 510	15.7%	495 415	54.2%	137 882	55.5%	4.1%	
Employee related costs	325 634	325 634	69 525	21.4%	71 207	21.9%	69 006	21.2%	209 738	64.4%	63 081	59.2%	9.4%	
Remuneration of councillors	9 267	9 267	2 147	23.2%	2 206	23.8%	2 771	29.9%	7 125	76.9%	2 200	68.4%	26.0%	
Bulk purchases - electricity	219 597	219 597	45 663	20.8%	40 718	18.5%	27 542	12.5%	113 923	51.9%	42 505	67.1%	(35.2%)	
Inventory consumed	4 177	8 320	-	-	417	10.0%	(417)	(5.0%)	-	-	878	37.5%	(147.5%)	
Debt impairment	144 034	130 079	-	-	-	-	-	-	-	-	-	-	-	
Depreciation, Amortisation and Impairment	34 650	40 265	16 257	46.9%	20 158	58.2%	3 330	8.3%	39 745	98.7%	-	42.0%	(100.0%)	
Interest/Dividends and Rent on Land	38 602	57 858	11 874	30.8%	14 794	38.3%	10 152	17.5%	36 820	63.6%	10 047	75.6%	1.0%	
Contracted services	40 314	62 821	14 668	36.4%	21 275	52.8%	25 482	40.6%	61 424	97.8%	14 051	63.1%	81.4%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Cost and Other Cost	48 195	54 795	8 188	17.0%	12 807	26.6%	5 645	10.3%	26 640	48.6%	5 121	46.7%	10.2%	
Disposal of Fixed and Intangible Assets	-	5 880	-	-	0	-	-	-	0	-	-	-	-	
Other Losses	-	130	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(245 685)	(329 326)	(79 018)		(48 691)		(34 886)		(162 595)		(25 701)			
Transfers and subsidies - capital (monetary allocations)	63 850	63 850	35 139	55.0%	18 718	29.3%	(1 261)	(2.0%)	52 596	82.4%	54 595	89.5%	(102.3%)	
Transfers and subsidies - capital (in-kind)	-	14 000	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(181 835)	(251 476)	(43 879)		(29 973)		(36 147)		(109 999)		28 894			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(181 835)	(251 476)	(43 879)		(29 973)		(36 147)		(109 999)		28 894			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(181 835)	(251 476)	(43 879)		(29 973)		(36 147)		(109 999)		28 894			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(181 835)	(251 476)	(43 879)		(29 973)		(36 147)		(109 999)		28 894			

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		83 914	84 232	45 179	53.8%	10 885	13.0%	7 041	8.4%	63 105	74.9%	5 036	62.3%	39.8%
National Government		63 850	63 850	42 252	66.2%	9 820	15.4%	5 300	8.3%	57 372	89.9%	3 881	71.1%	36.5%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		63 850	63 850	42 252	66.2%	9 820	15.4%	5 300	8.3%	57 372	89.9%	3 881	71.1%	36.5%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		20 064	20 382	2 927	14.6%	1 065	5.3%	1 741	8.5%	5 733	28.1%	1 155	20.4%	50.8%
Capital Expenditure Functional		83 914	98 232	45 179	53.8%	10 885	13.0%	7 041	7.2%	63 105	64.2%	5 036	62.3%	39.8%
Municipal governance and administration		10 181	9 696	238	2.3%	144	1.4%	(13)	(1.1%)	369	3.8%	30	1.0%	(143.2%)
Executive and Council		279	279	-	-	50	18.1%	-	-	50	18.1%	-	1.6%	-
Finance and administration		9 902	9 417	238	2.4%	94	.9%	(13)	(1.1%)	319	3.4%	30	.8%	(143.2%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		5 140	5 140	4 139	80.5%	(6)	(.1%)	29	.6%	4 162	81.0%	17	9.1%	72.1%
Community and Social Services		100	100	29	29.3%	(6)	(6.4%)	29	29.0%	52	51.9%	6	35.2%	386.9%
Sport And Recreation		5 000	5 000	4 108	82.2%	-	-	-	-	4 108	82.2%	-	-	-
Public Safety		40	40	2	5.0%	-	-	-	-	2	5.0%	11	2.7%	(100.0%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		27 441	27 144	22 908	83.5%	4 224	15.4%	2 185	8.1%	29 317	108.0%	2 122	40.2%	3.0%
Planning and Development		347	1 866	16 220	4 667.9%	-	-	-	-	16 220	869.0%	2 122	42.9%	(100.0%)
Road Transport		27 094	25 278	6 688	24.7%	4 224	15.6%	2 185	8.6%	13 097	51.8%	-	1.4%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		41 152	56 252	17 894	43.5%	6 524	15.9%	4 840	8.6%	29 258	52.0%	2 867	113.3%	68.8%
Energy sources		39 952	55 152	17 869	44.7%	6 538	16.4%	4 840	8.8%	29 247	53.0%	2 867	113.7%	68.8%
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		1 200	1 100	25	2.1%	(14)	(1.2%)	-	-	11	1.0%	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	848 284	872 745	2 659	.3%	2 673	.3%	1 744	.2%	7 076	.8%	2 308	.8%	(24.4%)
	88 064	80 877	2 659	3.0%	2 673	3.0%	1 744	2.2%	7 076	8.7%	2 308	11.5%	(24.4%)

Service charges	318 809	336 156	-	-	-	-	-	-	-	-	-	-	-
Other revenue	283 472	297 474	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	84 454	84 754	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	70 850	70 850	-	-	-	-	-	-	-	-	-	-	-
Interest	2 634	2 634	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(756 753)	(751 036)	(56 792)	7.5%	(72 015)	9.5%	(47 510)	6.3%	(176 317)	23.5%	(47 274)	24.8%	.5%
Suppliers and employees	(718 526)	(712 809)	(56 792)	7.9%	(72 015)	10.0%	(47 510)	6.7%	(176 317)	24.7%	(47 274)	26.0%	.5%
Finance charges	(38 227)	(38 227)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	91 531	121 710	(54 133)	(59.1%)	(69 342)	(75.8%)	(45 766)	(37.6%)	(169 241)	(139.1%)	(44 966)	(237.9%)	1.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83 914)	(84 232)	(15 170)	18.1%	(15 386)	18.3%	(1 796)	2.1%	(32 351)	38.4%	(2 414)	39.5%	(25.6%)
Capital assets	(83 914)	(84 232)	(15 170)	18.1%	(15 386)	18.3%	(1 796)	2.1%	(32 351)	38.4%	(2 414)	39.5%	(25.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(83 914)	(84 232)	(15 170)	18.1%	(15 386)	18.3%	(1 796)	2.1%	(32 351)	38.4%	(2 414)	39.5%	(25.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 617	37 478	(69 303)	(909.9%)	(84 728)	(1 112.4%)	(47 562)	(126.9%)	(201 592)	(537.9%)	(47 379)	2 410.5%	.4%
Cash/cash equivalents at the year begin:	4 989	4 989	-	-	(201 783)	(4 044.8%)	(286 512)	(5 743.2%)	-	-	(163 439)	-	75.3%
Cash/cash equivalents at the year end:	12 605	42 467	(201 783)	(1 600.8%)	(286 512)	(2 272.9%)	(334 073)	(786.7%)	(334 073)	(786.7%)	(210 818)	(4 225.9%)	58.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 368	2.9%	2 341	2.0%	2 938	2.6%	106 378	92.5%	115 024	17.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 590	8.4%	7 529	6.6%	4 162	3.7%	93 068	81.4%	114 368	16.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 877	8.2%	2 304	1.9%	1 794	1.5%	105 768	86.3%	119 742	17.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 525	2.6%	1 804	2.0%	1 627	1.8%	85 302	93.5%	91 258	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 146	2.4%	1 610	1.8%	1 436	1.6%	84 594	94.2%	89 786	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	28	-	116	.1%	197	.1%	192 532	99.8%	192 874	28.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(67 957)	146.6%	194	(.4%)	173	(.4%)	21 248	(45.8%)	(46 343)	(6.8%)	-	-	-	-
Total By Income Source	(40 423)	(6.0%)	15 897	2.3%	12 346	1.8%	688 890	101.8%	676 710	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(30 801)	(93.7%)	3 511	10.7%	3 468	10.5%	56 712	172.4%	32 889	4.9%	-	-	-	-
Commercial	2 300	2.2%	5 087	4.8%	1 601	1.7%	96 804	91.3%	105 993	15.7%	-	-	-	-
Households	(8 756)	(1.8%)	6 251	1.3%	5 913	1.2%	482 409	99.3%	485 817	71.8%	-	-	-	-
Other	(3 165)	(6.1%)	1 048	2.0%	1 164	2.2%	52 965	101.8%	52 012	7.7%	-	-	-	-
Total By Customer Group	(40 423)	(6.0%)	15 897	2.3%	12 346	1.8%	688 890	101.8%	676 710	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mrs Divhani Muryai	053 928 2208
Chief Financial Officer	Mr Nkosana Maduna	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	250 531	250 531	(66 379)	(26.5%)	(1 228 814)	(490.5%)	(68 742)	(27.4%)	(1 363 935)	(544.4%)	(21 185)	34.4%	224.5%
Exchange Revenue													
Service charges - Electricity	45 559	45 559	(73 533)	(161.4%)	(1 071 800)	(2 352.5%)	(55 140)	(121.0%)	(1 200 473)	(2 635.0%)	3 514	40.9%	(1 669.0%)
Service charges - Water	8 305	8 305	562	6.8%	(200 883)	(2 418.9%)	1 903	22.9%	(198 419)	(2 389.2%)	787	45.2%	141.9%
Service charges - Waste Water Management	19 420	19 420	1 929	9.9%	3 861	19.9%	(50 395)	(259.5%)	(44 604)	(229.7%)	1 880	48.5%	(2 780.3%)
Service charges - Waste Management	12 207	12 207	1 181	9.7%	2 362	19.3%	3 552	29.1%	7 095	58.1%	1 103	45.2%	221.9%
Sale of Goods and Rendering of Services	924	924	44	4.7%	209	22.7%	317	34.3%	570	61.7%	73	48.4%	333.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 358	24 358	2 250	9.2%	5 401	22.2%	7 834	32.2%	15 485	63.6%	1 991	50.5%	293.4%
Interest earned from Current and Non Current Assets	85	85	-	-	2	2.0%	66	77.0%	68	79.1%	21	18.7%	217.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	854	854	20	2.4%	18	2.1%	37	4.3%	75	8.8%	61	42.0%	(40.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	33 818	33 818	1	-	26	.1%	(450)	(1.3%)	(423)	(1.2%)	49	1.2%	(1 026.0%)
Non-Exchange Revenue													
Property rates	17 798	17 798	716	4.0%	(149)	(.8%)	2 071	11.6%	2 639	14.8%	533	14.3%	288.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	77	77	13	16.6%	55	71.7%	119	155.4%	187	243.7%	9	1.3%	1 240.3%
Licences or permits	1 014	1 014	96	9.5%	117	11.5%	158	15.6%	371	36.6%	76	42.7%	107.7%
Transfer and subsidies - Operational	82 604	82 604	-	-	31 279	37.9%	20 146	24.4%	51 426	62.3%	(31 568)	39.5%	(163.8%)
Interest Receivables	3 506	3 506	343	9.8%	687	19.6%	1 039	29.6%	2 069	59.0%	286	51.0%	263.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	272 605	272 605	-	-	71 338	26.2%	96 058	35.2%	167 396	61.4%	13 627	48.1%	604.9%
Employee related costs	95 151	95 151	-	-	45 879	48.2%	18 957	19.9%	64 836	68.1%	8 555	71.4%	121.6%
Remuneration of councillors	6 578	6 578	-	-	2 269	34.5%	2 948	44.8%	5 217	79.3%	636	41.2%	363.4%
Bulk purchases - electricity	63 111	63 111	-	-	9 956	15.8%	15 438	24.5%	25 394	40.2%	-	42.9%	(100.0%)
Inventory consumed	3 778	3 778	-	-	593	15.7%	2 317	61.3%	2 910	77.0%	3	44.4%	79 498.4%
Debt impairment	26 710	26 710	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	12 748	12 748	-	-	-	-	17 400	136.5%	17 400	136.5%	-	-	(100.0%)
Interest,Dividends and Rent on Land	10 209	10 209	-	-	3 654	35.8%	7 674	75.2%	11 328	111.0%	48	117.3%	15 942.2%
Contracted services	32 408	32 408	-	-	7 951	24.5%	14 079	43.4%	22 029	68.0%	3 859	45.0%	264.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	(366)	-	9 989	-	9 623	-	-	-	(100.0%)
Operational Cost and Other Cost	21 913	21 913	-	-	1 403	6.4%	7 255	33.1%	8 658	39.5%	526	47.6%	1 279.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 074)	(22 074)	(66 379)		(1 300 152)		(164 800)		(1 531 331)		(34 812)		
Transfers and subsidies - capital (monetary allocations)	22 598	22 598	-	-	2 554	11.3%	1 480	6.6%	4 035	17.9%	-	7.9%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	524	524	(66 379)		(1 297 598)		(163 320)		(1 527 297)		(34 812)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	524	524	(66 379)		(1 297 598)		(163 320)		(1 527 297)		(34 812)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	524	524	(66 379)		(1 297 598)		(163 320)		(1 527 297)		(34 812)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	524	524	(66 379)		(1 297 598)		(163 320)		(1 527 297)		(34 812)		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	19 573	19 573	-	-	1 477	7.5%	10 511	53.7%	11 988	61.2%	-	15.6%	(100.0%)
National Government	18 473	18 473	-	-	1 477	8.0%	9 701	52.5%	11 178	60.5%	-	14.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 473	18 473	-	-	1 477	8.0%	9 701	52.5%	11 178	60.5%	-	14.3%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 100	1 100	-	-	-	-	811	73.7%	811	73.7%	-	21.8%	(100.0%)
Capital Expenditure Functional	23 698	23 698	-	-	2 128	9.0%	10 743	45.3%	12 870	54.3%	-	11.1%	(100.0%)
Municipal governance and administration	1 100	1 100	-	-	-	-	811	73.7%	811	73.7%	-	20.3%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 100	1 100	-	-	-	-	811	73.7%	811	73.7%	-	20.3%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	651	-	3 157	-	3 808	-	-	5.7%	(100.0%)
Community and Social Services	-	-	-	-	199	-	-	-	199	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	3 157	-	3 157	-	-	6.2%	(100.0%)
Public Safety	-	-	-	-	452	-	-	-	452	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 473	18 473	-	-	1 477	8.0%	316	1.7%	1 793	9.7%	-	11.8%	(100.0%)
Planning and Development	6 129	6 129	-	-	-	-	-	-	-	-	-	385.2%	-
Road Transport	12 344	12 344	-	-	1 477	12.0%	316	2.6%	1 793	14.5%	-	8.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 125	4 125	-	-	-	-	6 459	156.6%	6 459	156.6%	-	7.5%	(100.0%)
Energy sources	4 125	4 125	-	-	-	-	6 459	156.6%	6 459	156.6%	-	7.5%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		270 589	270 589	3 683	1.4%	54 064	20.0%	49 291	18.2%	107 037	39.6%	(26 105)	28.8%	(288.8%)
Property rates		11 569	11 569	228	2.0%	816	7.1%	657	5.7%	1 701	14.7%	366	40.5%	79.5%

Service charges	118 087	118 087	2 272	1.9%	8 893	7.5%	18 404	15.6%	29 568	25.0%	5 032	24.5%	265.7%
Other revenue	35 646	35 646	1 154	3.2%	5 103	14.3%	783	2.2%	7 040	19.7%	21	21.3%	3 705.2%
Transfers and Subsidies - Operational	82 604	82 604	-	-	31 549	38.2%	19 967	24.2%	51 516	62.4%	(31 568)	45.4%	(163.3%)
Transfers and Subsidies - Capital	22 598	22 598	-	-	7 538	33.4%	9 355	41.4%	16 893	74.8%	-	-	(100.0%)
Interest	85	85	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	29	-	166	-	125	-	320	-	45	-	177.9%
Payments	(243 357)	(243 357)	-	-	(13 557)	5.6%	(27 379)	11.3%	(40 936)	16.8%	(8 198)	9.6%	234.0%
Suppliers and employees	(233 148)	(233 148)	-	-	(13 557)	5.8%	(27 379)	11.7%	(40 256)	17.6%	(8 198)	9.9%	-
Finance charges	(10 209)	(10 209)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 232	27 232	3 683	13.5%	40 507	148.7%	21 912	80.5%	66 102	242.7%	(34 303)	128.1%	(163.9%)
Cash Flow from Investing Activities													
Receipts	26	26	-	-	-	-	-	-	-	-	-	665.0%	-
Proceeds on disposal of PPE	26	26	-	-	-	-	-	-	-	-	-	665.0%	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 698)	(23 698)	-	-	(3 144)	13.3%	(12 115)	51.1%	(15 258)	64.4%	(977)	16.3%	1 140.0%
Capital assets	(23 698)	(23 698)	-	-	(3 144)	13.3%	(12 115)	51.1%	(15 258)	64.4%	(977)	16.3%	1 140.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(23 672)	(23 672)	-	-	(3 144)	13.3%	(12 115)	51.2%	(15 258)	64.5%	(977)	15.7%	1 140.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 560	3 560	3 683	103.5%	37 363	1 049.5%	9 797	275.2%	50 844	1 428.2%	(35 280)	1 063.3%	(127.8%)
Cash/cash equivalents at the year begin:	(441)	(441)	-	-	3 683	(835.5%)	41 046	(9 312.2%)	-	-	88 431	-	(53.6%)
Cash/cash equivalents at the year end:	3 119	3 119	3 683	118.1%	41 046	1 315.9%	50 844	1 630.0%	50 844	1 630.0%	53 152	1 119.1%	(4.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 932	2.2%	2 065	2.4%	2 595	3.0%	80 306	92.4%	86 897	12.9%	(17 202)	(19.8%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 177	23.1%	10 931	8.3%	15 391	11.8%	74 415	56.8%	130 915	19.5%	(45 084)	(34.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	987	1.9%	893	1.7%	683	1.3%	49 712	95.1%	52 275	7.8%	(188)	(4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	28 964	18.7%	1 968	1.3%	1 931	1.2%	122 441	78.8%	155 304	23.1%	(3 708)	(2.4%)	-	-
Receivables from Exchange Transactions - Waste Management	1 331	1.6%	1 287	1.5%	1 227	1.4%	81 817	95.5%	85 662	12.7%	(2 072)	(2.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 422	100.0%	1 422	2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 061	1.9%	2 918	1.8%	2 789	1.8%	150 263	94.5%	159 031	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	74	10.7%	14	2.1%	16	2.4%	588	84.9%	692	.1%	(126 908)	(18 328.4%)	-	-
Total By Income Source	66 526	9.9%	20 076	3.0%	24 633	3.7%	560 963	83.5%	672 198	100.0%	(195 161)	(29.0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 160	6.3%	1 696	2.6%	3 071	4.6%	57 445	86.5%	66 373	9.9%	(2 338)	(3.5%)	-	-
Commercial	25 363	42.4%	4 922	8.2%	7 782	13.0%	21 774	36.4%	59 840	8.9%	(143 015)	(239.0%)	-	-
Households	37 004	6.8%	13 458	2.5%	13 779	2.5%	481 744	88.2%	545 985	81.2%	(49 808)	(9.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	66 526	9.9%	20 076	3.0%	24 633	3.7%	560 963	83.5%	672 198	100.0%	(195 161)	(29.0%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 507	3.1%	6 484	3.6%	5 911	3.3%	160 484	90.0%	178 386	30.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 971	1.5%	5 940	1.5%	14 919	3.7%	379 203	93.4%	406 033	69.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 478	2.0%	12 424	2.1%	20 830	3.6%	539 687	92.3%	584 419	100.0%

Contact Details

Municipal Manager	Mr Rantsho Gincane	053 963 1331
Chief Financial Officer	Mr Sello Mokwepa (Acting)	053 963 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	372 122	372 122	140 600	37.8%	98 982	26.6%	75 396	20.3%	314 978	84.6%	79 548	88.1%	(5.2%)
Exchange Revenue													
Service charges - Electricity	5 072	5 072	1 060	20.9%	972	19.2%	1 006	19.8%	3 039	59.9%	913	42.2%	10.2%
Service charges - Water	1 683	1 683	226	13.4%	233	13.8%	216	12.8%	675	40.1%	220	38.9%	(1.7%)
Service charges - Waste Water Management	3 544	3 544	780	22.0%	875	24.7%	868	24.5%	2 523	71.2%	795	51.2%	9.2%
Service charges - Waste Management	6 056	6 056	1 314	21.7%	1 317	21.7%	1 315	21.7%	3 946	65.2%	1 243	55.5%	5.7%
Sale of Goods and Rendering of Services	6 512	6 512	302	4.6%	68	1.1%	81	1.2%	451	6.9%	98	44.4%	(17.8%)
Agency services	418	418	-	-	-	-	93	22.3%	93	22.3%	-	-	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 021	3 021	672	22.2%	693	22.9%	714	23.6%	2 079	68.8%	659	59.1%	8.4%
Interest earned from Current and Non Current Assets	8 000	8 000	1 947	24.3%	1 327	16.6%	1 234	15.4%	4 509	56.4%	1 960	39.9%	(37.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	383	383	110	28.6%	140	36.5%	70	18.4%	320	83.5%	216	121.6%	(67.3%)
Licences or permits	1 308	1 308	19	1.5%	2	2%	4	.3%	25	1.9%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	28 825	28 825	290	1.0%	149	.5%	130	.4%	569	2.0%	1 128	93.9%	(88.5%)
Non-Exchange Revenue													
Property rates	39 048	39 048	23 857	61.1%	2 401	6.1%	1 953	5.0%	28 210	72.2%	2 116	48.4%	(7.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 257	265 257	109 728	41.4%	90 473	34.1%	67 367	25.4%	267 568	100.9%	66 385	99.5%	1.5%
Interest Receivables	2 995	2 995	294	9.8%	331	11.0%	346	11.5%	971	32.4%	162	30.4%	112.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	3 653	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	371 044	370 628	89 519	24.1%	83 084	22.4%	124 660	33.6%	297 262	80.2%	90 789	69.0%	37.3%
Employee related costs	148 435	148 435	36 656	24.7%	37 953	25.6%	40 195	27.1%	114 805	77.3%	34 090	70.1%	17.9%
Remuneration of councillors	26 091	26 091	5 675	21.7%	5 642	21.6%	6 271	24.0%	17 588	67.4%	5 932	72.9%	5.7%
Bulk purchases - electricity	6 000	6 000	1 194	19.9%	1 697	28.3%	1 219	20.3%	4 110	68.5%	947	63.1%	28.7%
Inventory consumed	11 640	9 690	852	7.3%	1 459	12.5%	1 607	16.6%	3 918	40.4%	1 694	44.7%	(5.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 274	20 274	(89)	(.4%)	-	-	36 491	180.0%	36 403	179.6%	13 049	82.0%	179.6%
Interest/Dividends and Rent on Land	417	417	37	8.9%	31	7.3%	35	8.4%	103	24.6%	23	20.1%	55.0%
Contracted services	64 320	70 611	16 113	25.1%	14 958	23.3%	20 434	28.9%	51 505	72.9%	14 896	64.8%	37.2%
Transfers and subsidies	700	700	-	-	-	-	60	8.6%	60	8.6%	-	102.4%	(100.0%)
Irrecoverable debts written off	6 000	6 000	8 991	149.8%	148	2.5%	2 324	38.7%	11 462	191.0%	502	363.0%	-
Operational Cost and Other Cost	87 167	82 410	20 089	23.0%	21 197	24.3%	16 023	19.4%	57 310	69.5%	18 983	68.4%	(15.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	672	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 078	1 494	51 081		15 898		(49 263)		17 715		(11 241)		
Transfers and subsidies - capital (monetary allocations)	60 666	60 666	28 574	47.1%	31 849	52.5%	8 381	13.8%	68 804	113.4%	12 476	67.5%	(32.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 744	62 160	79 655		47 747		(40 882)		86 520		1 235		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	61 744	62 160	79 655		47 747		(40 882)		86 520		1 235		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 744	62 160	79 655		47 747		(40 882)		86 520		1 235		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 744	62 160	79 655		47 747		(40 882)		86 520		1 235		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	81 016	61 666	23 809	29.4%	31 126	38.4%	1 561	2.5%	56 496	91.6%	14 739	59.4%	(89.4%)
National Government	60 666	60 666	23 808	39.2%	30 609	50.5%	1 366	2.3%	55 784	92.0%	13 187	60.6%	(89.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 666	60 666	23 808	39.2%	30 609	50.5%	1 366	2.3%	55 784	92.0%	13 187	60.5%	(89.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 350	1 000	1	-	516	2.5%	195	19.5%	712	71.2%	1 552	47.7%	(87.4%)
Capital Expenditure Functional	81 016	63 851	23 809	29.4%	31 471	38.8%	2 025	3.2%	57 304	89.7%	14 739	59.4%	(86.3%)
Municipal governance and administration	15 050	1 000	1	-	516	3.4%	195	19.5%	712	71.2%	617	33.1%	(68.4%)
Executive and Council	200	-	-	-	-	-	-	-	-	-	1 777	710.6%	(100.0%)
Finance and administration	14 850	1 000	-	-	516	3.5%	195	19.5%	712	71.2%	(1 159)	6.8%	(116.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 681	8 681	4 013	46.2%	4 958	57.1%	873	10.1%	9 845	113.4%	3 683	45.8%	(76.3%)
Community and Social Services	5 000	5 000	1 733	34.7%	2 378	47.6%	873	17.5%	4 985	99.7%	840	16.0%	4.0%
Sport And Recreation	3 681	3 681	2 280	61.9%	2 580	70.1%	-	-	4 860	132.0%	2 843	76.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 313	35 013	11 970	29.7%	19 639	48.7%	493	1.4%	32 102	91.7%	9 760	72.2%	(95.0%)
Planning and Development	700	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Road Transport	39 613	35 013	11 970	30.2%	19 639	49.6%	493	1.4%	32 102	91.7%	9 755	72.2%	(94.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 972	19 157	7 825	46.1%	6 357	37.5%	463	2.4%	14 645	76.4%	679	59.0%	(31.8%)
Energy sources	-	2 185	-	-	345	-	463	21.2%	808	37.0%	653	38.8%	(29.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	16 972	16 972	7 825	46.1%	6 012	35.4%	-	-	13 837	81.5%	-	75.7%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	27	76.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	144 307	211 396	158 071	109.5%	130 978	90.8%	100 153	47.4%	389 202	184.1%	103 418	91.5%	(3.2%)
Property rates	25 520	25 479	2 638	10.3%	18 640	73.0%	1 996	7.8%	23 274	91.3%	1 932	15.5%	3.3%

Service charges	6 287	9 287	3 434	54.6%	2 957	47.0%	2 521	27.1%	8 913	96.0%	3 185	66.3%	(20.8%)
Other revenue	34 298	34 298	840	2.4%	979	2.9%	605	1.8%	2 424	7.1%	4 664	78.4%	(87.0%)
Transfers and Subsidies - Operational	130 908	134 372	111 694	85.3%	90 266	69.0%	64 660	48.1%	266 620	198.4%	65 047	103.9%	(.6%)
Transfers and Subsidies - Capital	(60 706)	(40)	37 243	(61.3%)	16 488	(27.2%)	28 596	(72 162.5%)	82 596	(206 490.0%)	26 191	103.9%	10.2%
Interest	8 000	8 000	2 222	27.8%	1 648	20.6%	1 505	18.8%	5 376	67.2%	2 400	44.7%	(37.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(344 770)	(344 355)	(49 018)	14.2%	(41 724)	12.1%	(27 789)	8.1%	(118 531)	34.4%	(49 063)	45.3%	(43.4%)
Suppliers and employees	(344 770)	(344 355)	(49 018)	14.2%	(41 724)	12.1%	(27 789)	8.1%	(118 531)	34.4%	(49 063)	45.3%	(43.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(200 463)	(132 959)	109 054	(54.4%)	89 254	(44.5%)	72 364	(54.4%)	270 672	(203.6%)	54 355	331.0%	33.1%
Cash Flow from Investing Activities													
Receipts	2 000	2 000	251	12.6%	101	5.0%	104	5.2%	456	22.8%	768	-	(86.5%)
Proceeds on disposal of PPE	2 000	2 000	251	12.6%	101	5.0%	104	5.2%	456	22.8%	768	-	(86.5%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(29 020)	-	(35 690)	-	(181)	-	(64 891)	-	(13 185)	60.6%	(96.8%)
Capital assets	-	-	(29 020)	-	(35 690)	-	(181)	-	(64 891)	-	(13 185)	60.6%	(96.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	2 000	2 000	(28 769)	(1 438.4%)	(35 590)	(1 779.5%)	(77)	(3.8%)	(64 435)	(3 221.8%)	(12 417)	51.7%	(99.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(198 463)	(130 959)	80 285	(40.5%)	53 664	(27.0%)	72 287	(55.2%)	206 236	(157.5%)	41 938	(1 888.4%)	72.4%
Cash/cash equivalents at the year begin:	20 260	122 260	39 050	192.7%	116 444	574.7%	170 109	139.1%	39 050	31.9%	160 240	106.9%	6.2%
Cash/cash equivalents at the year end:	(178 203)	(8 698)	116 444	(65.3%)	170 109	(95.5%)	242 396	(2 786.7%)	242 396	(2 786.7%)	202 178	1 902.5%	19.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	66	1.2%	56	1.0%	82	1.4%	5 476	96.4%	5 679	4.4%	9	.2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	145	5.4%	103	3.8%	61	3.0%	2 342	87.7%	2 670	2.1%	171	6.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	741	1.2%	362	.8%	320	5%	61 916	97.8%	63 359	49.2%	(9 076)	(14.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	290	2.3%	236	1.8%	203	1.5%	12 466	84.4%	13 204	10.3%	(44)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Management	467	3.2%	416	2.7%	367	2.4%	13 991	91.7%	15 262	11.9%	(776)	(5.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	352	1.4%	349	1.3%	340	1.3%	24 989	96.0%	26 031	20.2%	3 063	11.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	.7%	10	.4%	4	.1%	2 422	98.7%	2 453	1.9%	(705)	(28.8%)	-	-
Total By Income Source	2 107	1.6%	1 531	1.2%	1 397	1.1%	123 602	96.1%	128 637	100.0%	(7 357)	(5.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	489	2.9%	445	2.6%	382	2.2%	15 755	92.3%	17 071	13.3%	1 019	6.0%	-	-
Commercial	658	1.3%	196	.4%	136	.3%	49 230	98.0%	50 220	39.0%	(10 056)	(20.0%)	-	-
Households	959	1.6%	890	1.5%	880	1.4%	58 617	95.6%	61 346	47.7%	1 680	2.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 107	1.6%	1 531	1.2%	1 397	1.1%	123 602	96.1%	128 637	100.0%	(7 357)	(5.7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mothaletsimang Makuapane	053 994 9400
Chief Financial Officer	Ms Neo Dibelane	053 994 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	471 702	438 211	110 496	23.4%	78 997	16.7%	94 976	21.7%	284 469	64.9%	90 483	56.9%	5.0%
Exchange Revenue													
Service charges - Electricity	136 454	116 681	29 014	21.3%	27 920	20.5%	28 286	24.2%	85 221	73.0%	26 569	65.8%	6.5%
Service charges - Water	27 574	18 433	4 314	15.6%	4 902	17.8%	3 824	20.7%	13 040	70.7%	3 671	50.6%	4.2%
Service charges - Waste Water Management	17 761	19 107	4 775	26.9%	4 778	26.9%	4 789	25.1%	14 343	75.1%	4 550	95.2%	5.3%
Service charges - Waste Management	13 904	15 707	3 925	28.2%	3 928	28.3%	3 939	25.1%	11 792	75.1%	3 730	100.6%	5.6%
Sale of Goods and Rendering of Services	712	669	151	21.2%	180	25.3%	108	16.2%	439	65.7%	149	80.5%	(27.5%)
Agency services	4 499	6 500	-	-	(97)	(2.2%)	-	-	(97)	(1.5%)	-	89.3%	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 705	56 705	18 506	32.6%	19 435	34.3%	19 718	34.8%	57 660	101.7%	17 025	31.3%	15.8%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	18	28	3	14.4%	8	45.1%	3	11.8%	14	49.2%	8	130.8%	(57.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	107	668	0	5%	0	4%	14	2.1%	15	2.3%	0	13.0%	4 307.5%
Non-Exchange Revenue													
Property rates	54 064	43 315	10 283	19.0%	9 794	18.1%	8 640	19.9%	28 718	66.3%	8 974	51.2%	(3.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 737	6 229	1 726	30.1%	1 072	18.7%	1 610	25.9%	4 408	70.8%	1 329	1 256.4%	21.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	75 577	75 577	31 125	41.2%	291	4%	17 461	23.1%	48 877	64.7%	17 927	96.9%	(2.6%)
Interest Receivables	22 173	22 173	6 672	30.1%	6 785	30.6%	6 582	29.7%	20 040	90.4%	6 550	28.2%	5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	56 419	56 419	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	403 386	463 643	82 695	20.5%	78 395	19.4%	53 560	11.6%	214 651	46.3%	34 977	54.8%	53.1%
Employee related costs	107 815	108 365	24 897	23.1%	25 300	23.5%	24 496	22.6%	74 693	68.9%	23 026	75.0%	6.4%
Remuneration of councillors	8 182	8 182	1 825	22.3%	1 781	21.8%	1 980	24.2%	5 587	68.3%	1 949	75.0%	1.6%
Bulk purchases - electricity	74 356	97 671	30 039	40.4%	22 536	30.3%	973	1.0%	53 549	54.8%	-	63.4%	(100.0%)
Inventory consumed	1 263	560	752	59.5%	825	65.3%	1 249	223.0%	2 826	504.7%	83	426.1%	1 407.0%
Debt impairment	124 878	124 878	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	33 024	33 024	-	-	-	-	12 807	38.8%	12 807	38.8%	-	-	(100.0%)
Interest/Dividends and Rent on Land	2 300	23 924	6 733	292.7%	8 565	372.4%	227	.9%	15 524	64.9%	1	802.2%	34 661.3%
Contracted services	34 930	29 257	4 310	12.3%	10 667	30.5%	6 022	20.6%	20 999	71.8%	5 204	73.5%	15.7%
Transfers and subsidies	1 000	1 617	282	28.2%	165	16.5%	269	16.6%	716	44.3%	806	197.6%	(66.6%)
Irrecoverable debts written off	-	150	661	-	735	-	1 878	1 252.3%	3 275	2 183.3%	849	-	121.2%
Operational Cost and Other Cost	15 637	36 014	13 196	84.4%	7 820	50.0%	3 659	10.2%	24 675	68.5%	3 059	76.7%	19.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	68 316	(25 432)	27 801		602		41 416		69 819		55 505		
Transfers and subsidies - capital (monetary allocations)	20 993	20 993	4 701	22.4%	11 114	52.9%	-	-	15 815	75.3%	3 060	47.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 309	(4 439)	32 501		11 716		41 416		85 633		58 565		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	89 309	(4 439)	32 501		11 716		41 416		85 633		58 565		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 309	(4 439)	32 501		11 716		41 416		85 633		58 565		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 309	(4 439)	32 501		11 716		41 416		85 633		58 565		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	21 093	23 193	4 293	20.4%	10 213	48.4%	7 130	30.7%	21 637	93.3%	3 963	42.5%	79.9%
National Government	20 483	20 483	3 843	18.8%	9 848	48.1%	6 310	30.8%	20 001	97.6%	3 963	40.0%	59.2%
Provincial Government	510	510	-	-	-	-	-	-	-	-	-	8.7%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 993	20 993	3 843	18.3%	9 848	46.9%	6 310	30.1%	20 001	95.3%	3 963	39.8%	59.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	2 200	450	450.1%	365	365.5%	820	37.3%	1 636	74.4%	-	101.0%	(100.0%)
Capital Expenditure Functional	21 093	23 193	4 293	20.4%	10 213	48.4%	7 130	30.7%	21 637	93.3%	3 963	42.7%	79.9%
Municipal governance and administration	-	-	57	-	111	-	636	-	804	-	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	57	-	111	-	636	-	804	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 882	5 982	1 639	27.9%	1 531	26.0%	98	1.6%	3 269	54.6%	-	3.2%	(100.0%)
Community and Social Services	3 446	3 446	-	-	9	.3%	-	-	9	.3%	-	1.6%	-
Sport And Recreation	2 336	2 336	1 639	70.2%	1 523	65.2%	98	4.2%	3 260	139.6%	-	3.0%	(100.0%)
Public Safety	100	200	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 210	11 210	2 204	19.7%	6 698	59.7%	3 601	32.1%	12 503	111.5%	1 842	213.9%	95.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 210	11 210	2 204	19.7%	6 698	59.7%	3 601	32.1%	12 503	111.5%	1 842	213.9%	95.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 000	6 000	393	9.8%	1 873	46.8%	2 795	46.6%	5 061	84.3%	2 121	41.3%	31.8%
Energy sources	4 000	6 000	393	9.8%	1 873	46.8%	2 795	46.6%	5 061	84.3%	2 121	41.2%	31.8%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		277 954	229 431	149 193	53.7%	96 678	34.8%	73 043	31.8%	318 914	139.0%	95 383	77.2%	(23.4%)
Property rates		32 439	32 325	3 894	12.0%	5 261	16.2%	4 409	13.6%	13 564	42.0%	3 661	33.5%	20.4%

Service charges	137 743	86 457	18 819	13.7%	17 665	12.8%	21 523	24.9%	58 007	67.1%	13 613	32.7%	58.1%
Other revenue	11 202	14 079	72 886	650.6%	46 722	417.1%	2 752	19.5%	122 360	869.1%	54 044	4 116.4%	(94.9%)
Transfers and Subsidies - Operational	75 577	75 577	27 797	36.8%	-	-	17 461	23.1%	45 258	59.9%	-	35.0%	(100.0%)
Transfers and Subsidies - Capital	20 993	20 993	-	-	-	-	-	-	-	-	-	5.0%	-
Interest	-	-	25 798	-	27 029	-	26 897	-	79 724	-	24 064	-	11.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(262 959)	(212 249)	(47 454)	18.0%	(25 384)	9.7%	(31 742)	15.0%	(104 580)	49.3%	(19 432)	7.6%	63.4%
Suppliers and employees	(259 659)	(212 877)	(47 454)	18.3%	(25 384)	9.8%	(31 742)	14.9%	(104 580)	49.1%	(19 432)	7.7%	63.4%
Finance charges	(2 300)	2 245	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 000)	(1 617)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 995	17 182	101 739	678.5%	71 294	475.4%	41 301	240.4%	214 334	1 247.4%	75 952	424.0%	(45.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 108)	(26 671)	-	-	-	-	-	-	-	-	7	-	(100.0%)
Capital assets	(21 108)	(26 671)	-	-	-	-	-	-	-	-	7	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(21 108)	(26 671)	-	-	-	-	-	-	-	-	7	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 112)	(9 490)	101 739	(1 664.5%)	71 294	(1 166.4%)	41 301	(435.2%)	214 334	(2 258.6%)	75 958	2 265.5%	(45.6%)
Cash/cash equivalents at the year begin:	8 970	8 970	-	-	125 787	1 402.3%	197 081	2 197.2%	-	-	153 122	154.1%	28.7%
Cash/cash equivalents at the year end:	2 857	(520)	101 739	3 560.4%	197 081	6 897.0%	238 382	(45 857.7%)	238 382	(45 857.7%)	229 080	1 086.8%	4.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 138	6%	3 707	2.1%	1 740	1.0%	170 119	96.3%	176 704	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 106	3.3%	11 055	4.0%	5 215	1.9%	251 533	90.8%	276 910	19.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 467	2.0%	4 938	3.9%	2 319	1.8%	116 770	92.3%	126 514	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 837	1.1%	6 555	4.1%	3 097	1.9%	149 777	92.9%	161 266	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 511	1.2%	5 498	4.4%	2 579	2.1%	116 031	92.4%	125 619	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	57	100.0%	57	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 974	1.6%	17 528	3.0%	8 685	1.5%	541 557	93.9%	576 744	39.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8)	28.6%	(2)	7.2%	(13)	43.1%	(6)	21.0%	(30)	-	-	-	-	-
Total By Income Source	25 046	1.7%	49 279	3.4%	23 622	1.6%	1 345 837	93.2%	1 443 784	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 597	1.7%	4 391	4.6%	2 177	2.3%	88 197	91.5%	96 363	6.7%	-	-	-	-
Commercial	9 507	2.7%	12 462	3.5%	5 817	1.6%	326 688	92.2%	354 475	24.6%	-	-	-	-
Households	12 258	1.3%	29 982	3.1%	14 579	1.5%	902 895	94.1%	959 714	66.5%	-	-	-	-
Other	1 684	5.1%	2 443	7.4%	1 048	3.2%	28 057	84.4%	33 232	2.3%	-	-	-	-
Total By Customer Group	25 046	1.7%	49 279	3.4%	23 622	1.6%	1 345 837	93.2%	1 443 784	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(681)	(.2%)	(400)	(.1%)	(5 000)	(1.2%)	422 620	101.5%	416 540	94.1%
Bulk Water	-	-	-	-	-	-	0	100.0%	0	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	244	20.6%	996	84.1%	(55)	(4.6%)	1 185	3%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	514	14.4%	(1 046)	(29.3%)	465	13.6%	3 619	101.3%	3 572	8%
Auditor-General	(2 203)	(43.7%)	(600)	(11.9%)	5 389	107.0%	2 450	48.6%	5 036	1.1%
Other	(1 820)	(11.1%)	2 970	18.1%	1 197	7.3%	14 097	85.7%	16 444	3.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(4 189)	(.9%)	1 168	.3%	3 067	.7%	442 731	100.0%	442 777	100.0%

Contact Details

Municipal Manager	Ms Zingisa Kgaftha	053 285 0850
Chief Financial Officer	Mr Thapelo Moseki	053 285 0850

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Operating Revenue and Expenditure														
Operating Revenue		198 730	207 127	68 788	34.6%	56 416	28.4%	63 316	30.6%	188 519	91.0%	37 258	45.3%	69.9%
Exchange Revenue														
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	7	-	7	-	-	-	(100.0%)
Sale of Goods and Rendering of Services		155	155	24	15.7%	29	18.5%	14	9.3%	67	43.5%	9	74.9%	59.2%
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		124	124	-	-	-	-	(283)	(229.0%)	(283)	(229.0%)	-	-	(100.0%)
Interest earned from Current and Non Current Assets		60	700	131	218.4%	12	20.8%	35	5.0%	178	25.5%	26	16.7%	35.3%
Dividends		-	-	-	-	-	-	197	-	197	-	-	-	(100.0%)
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 235	1 235	1 630	131.9%	346	28.0%	321	26.0%	2 297	185.9%	334	43.5%	(4.1%)
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		112	500	136	121.7%	334	297.7%	-	-	470	94.0%	-	289.8%	-
Non-Exchange Revenue														
Property rates		13 836	22 906	-	-	-	-	22 906	100.0%	22 906	100.0%	-	-	(100.0%)
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		168 609	166 909	66 866	39.7%	55 694	33.0%	40 120	24.0%	162 680	97.5%	36 801	52.9%	9.0%
Interest Receivables		14 600	14 600	-	-	-	-	-	-	-	-	88	8%	(100.0%)
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure		206 794	194 605	37 966	18.4%	43 269	20.9%	33 745	17.3%	114 980	59.1%	22 163	36.1%	52.3%
Employee related costs		79 611	73 641	16 033	20.1%	18 711	23.5%	12 672	17.2%	47 417	64.4%	11 753	55.2%	7.8%
Remuneration of councillors		15 436	13 163	3 292	21.3%	3 752	24.3%	3 368	25.6%	10 413	79.1%	3 254	74.2%	3.5%
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment		9 103	9 103	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment		27 934	26 867	-	-	-	-	11 452	42.6%	11 452	42.6%	-	-	(100.0%)
Interest/Dividends and Rent on Land		250	250	-	-	-	-	(85)	(33.9%)	(85)	(33.9%)	2	5.3%	(4 148.5%)
Contracted services		38 382	37 066	8 140	21.2%	15 135	39.4%	9 625	26.0%	32 901	88.8%	4 572	40.4%	110.5%
Transfers and subsidies		-	-	-	-	140	-	43	-	183	-	-	-	(100.0%)
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost		36 077	34 515	10 501	29.1%	5 530	15.3%	(3 332)	(9.7%)	12 699	36.8%	2 582	28.1%	(229.0%)
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		(8 063)	12 522	30 822		13 146		29 571		73 539		15 095		
Transfers and subsidies - capital (monetary allocations)		37 704	37 704	-	-	24 517	65.0%	7 480	19.8%	31 997	84.9%	-	1.3%	(100.0%)
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		29 641	50 227	30 822		37 663		37 052		105 536		15 095		
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		29 641	50 227	30 822		37 663		37 052		105 536		15 095		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		29 641	50 227	30 822		37 663		37 052		105 536		15 095		
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		29 641	50 227	30 822		37 663		37 052		105 536		15 095		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	37 954	37 954	4 131	10.9%	8 061	21.2%	1 016	2.7%	13 209	34.8%	7 498	19.3%	(86.4%)
National Government	37 704	37 704	4 131	11.0%	8 061	21.4%	1 016	2.7%	13 209	35.0%	7 498	25.9%	(86.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 704	37 704	4 131	11.0%	8 061	21.4%	1 016	2.7%	13 209	35.0%	7 498	25.9%	(86.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	250	250	-	-	-	-	-	-	-	-	-	3.0%	-
Capital Expenditure Functional	37 954	37 954	4 131	10.9%	8 061	21.2%	1 016	2.7%	13 209	34.8%	7 498	21.8%	(86.4%)
Municipal governance and administration	250	250	-	-	-	-	-	-	-	-	-	8.5%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	250	250	-	-	-	-	-	-	-	-	-	8.5%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 704	37 704	4 131	11.0%	8 061	21.4%	1 016	2.7%	13 209	35.0%	7 498	19.5%	(86.4%)
Planning and Development	37 704	37 704	4 131	11.0%	8 061	21.4%	1 016	2.7%	13 209	35.0%	7 498	19.5%	(86.4%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	232 485	229 533	71 659	30.8%	80 796	34.8%	45 548	19.8%	198 003	86.3%	47	-	97 567.6%
Property rates	8 134	11 453	0	-	428	5.3%	6 553	57.2%	6 981	61.0%	32	.1%	20 457.9%

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	10 679	11 067	(170)	(1.6%)	4 773	44.7%	4 244	38.3%	8 847	79.9%	-	-	(100.0%)
Transfers and Subsidies - Operational	168 609	168 609	71 828	42.6%	56 987	33.8%	27 208	16.1%	156 024	92.5%	-	-	(100.0%)
Transfers and Subsidies - Capital	37 704	37 704	-	-	18 608	49.4%	7 544	20.0%	26 152	69.4%	-	-	(100.0%)
Interest	7 360	700	-	-	-	-	0	-	0	-	15	1.7%	(99.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(173 709)	(159 022)	(42 458)	24.4%	(1 510)	.9%	(11 060)	7.0%	(55 028)	34.6%	(2 205)	15.7%	401.7%
Suppliers and employees	(173 459)	(158 772)	(42 458)	24.5%	(1 510)	.9%	(4 719)	3.0%	(48 687)	30.7%	(283)	.9%	1 565.0%
Finance charges	(250)	(250)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	(6 341)	-	(6 341)	-	(1 921)	330.7%	230.0%
Net Cash from/(used) Operating Activities	58 776	70 511	29 201	49.7%	79 286	134.9%	34 488	48.9%	142 975	202.8%	(2 158)	(55.6%)	(1 698.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	12 500	-	12 500	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	12 500	-	12 500	-	-	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 954)	(37 954)	-	-	1 818	(4.8%)	(2 516)	6.6%	(699)	1.8%	-	-	(100.0%)
Capital assets	(37 954)	(37 954)	-	-	1 818	(4.8%)	(2 516)	6.6%	(699)	1.8%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(37 954)	(37 954)	-	-	1 818	(4.8%)	9 984	(26.3%)	11 801	(31.1%)	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	20 822	32 556	29 201	140.2%	81 103	389.5%	44 472	136.6%	154 776	475.4%	(2 158)	(405.6%)	(2 160.8%)
Cash/cash equivalents at the year begin:	1 120	10 948	1 806	161.3%	31 007	2 768.5%	112 110	1 024.0%	1 806	16.5%	(26 438)	-	(524.0%)
Cash/cash equivalents at the year end:	21 942	43 505	31 007	141.3%	112 110	511.0%	155 630	357.7%	155 630	357.7%	(29 466)	(282.3%)	(628.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(18)	-	16 335	21.7%	12	-	58 947	78.3%	75 276	98.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	2%	5	.4%	3	2%	1 175	99.1%	1 186	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(15)	-	16 340	21.4%	15	-	60 122	78.6%	76 462	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(18)	-	16 335	21.7%	12	-	58 947	78.3%	75 276	98.4%	-	-	-	-
Commercial	3	2%	5	.4%	3	2%	1 175	99.1%	1 186	1.6%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(15)	-	16 340	21.4%	15	-	60 122	78.6%	76 462	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(6 069)	(77.2%)	1 410	17.9%	12 521	159.2%	7 862	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	(6 069)	(77.2%)	1 410	17.9%	12 521	159.2%	7 862	100.0%

Contact Details

Municipal Manager	Mr Olebile Ntsimane	053 998 4455
Chief Financial Officer	Ms Kealeboga Sekgome	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	1 319 369	1 298 985	150 349	11.4%	38 690	2.9%	5 192	.4%	194 231	15.0%	6 159	26.5%	(15.7%)

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 160	2 278	24 147	1 118.0%	624	28.9%	193	8.5%	24 963	1 095.9%	730	967.7%	(73.6%)
Transfers and Subsidies - Operational	552 971	532 469	148 350	26.8%	(75)	-	-	-	148 276	27.8%	965	28.4%	(100.0%)
Transfers and Subsidies - Capital	737 767	737 767	(24 891)	(3.4%)	32 974	4.5%	2 482	.3%	10 565	1.4%	1 554	20.2%	59.7%
Interest	26 472	26 472	2 743	10.4%	5 166	19.5%	2 518	9.5%	10 427	39.4%	2 909	48.6%	(13.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(687 670)	(696 514)	3	-	52	-	(3)	-	52	-	176	1.7%	(101.6%)
Suppliers and employees	(656 220)	(658 875)	3	-	52	-	(3)	-	52	-	176	1.8%	(101.6%)
Finance charges	-	(6 189)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(31 450)	(31 450)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	631 699	602 471	150 353	23.8%	38 741	6.1%	5 190	.9%	194 283	32.2%	6 335	37.1%	(18.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(814 637)	(799 446)	-	-	5	-	-	-	5	-	-	-	-
Capital assets	(814 637)	(799 446)	-	-	5	-	-	-	5	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(814 637)	(799 446)	-	-	5	-	-	-	5	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(182 938)	(196 975)	150 353	(82.2%)	38 746	(21.2%)	5 190	(2.6%)	194 288	(98.6%)	6 335	499.2%	(18.1%)
Cash/cash equivalents at the year begin:	194 341	194 341	-	-	150 353	77.4%	189 099	97.3%	-	-	497 984	-	(62.0%)
Cash/cash equivalents at the year end:	11 402	(2 634)	150 353	1 318.6%	189 099	1 658.4%	194 288	(7 376.0%)	194 288	(7 376.0%)	504 319	136.0%	(61.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	20 772	100.0%	20 772	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	20 772	100.0%	20 772	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	9 398	100.0%	9 398	45.2%	-	-	-	-
Commercial	-	-	-	-	-	-	6 940	100.0%	6 940	33.4%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4 434	100.0%	4 434	21.3%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	20 772	100.0%	20 772	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	(32 225)	(24.6%)	21 805	16.6%	141 523	107.9%	131 103	72.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	(320)	(248.3%)	(540)	(418.4%)	-	-	989	766.7%	129	.1%
Other	(17 687)	(35.8%)	(49 115)	(99.4%)	11 990	24.3%	104 229	210.9%	49 418	27.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(18 007)	(10.0%)	(81 880)	(45.3%)	33 795	18.7%	246 742	136.6%	180 650	100.0%

Contact Details

Municipal Manager	Mr Itumeleng Jonas	053 928 6400
Chief Financial Officer	Mr Lethogonolo Chacha	079 498 4969

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	4 571 805	4 571 352	1 329 151	29.1%	1 204 200	26.3%	1 245 632	27.2%	3 778 983	82.7%	1 080 275	79.2%	15.3%
Exchange Revenue													
Service charges - Electricity	1 220 696	1 220 696	319 974	26.2%	301 297	24.7%	344 178	28.2%	965 449	79.1%	262 817	78.1%	31.0%
Service charges - Water	883 676	883 676	219 633	24.8%	221 264	25.0%	275 295	31.1%	716 192	81.0%	232 795	75.8%	18.3%
Service charges - Waste Water Management	184 570	184 570	37 921	20.5%	37 882	20.5%	38 100	20.6%	113 903	61.7%	36 880	61.5%	3.3%
Service charges - Waste Management	229 597	229 597	50 558	22.0%	50 311	21.9%	50 297	21.9%	151 166	65.8%	48 933	68.3%	2.8%
Sale of Goods and Rendering of Services	10 307	10 383	2 472	24.0%	2 584	25.1%	2 646	25.5%	7 702	74.2%	2 413	87.0%	9.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	669 331	669 331	190 138	28.4%	196 077	29.3%	192 662	28.8%	578 876	86.5%	167 516	73.8%	15.0%
Interest earned from Current and Non Current Assets	11 138	11 138	2 587	23.2%	2 670	24.0%	5 148	46.2%	10 405	93.4%	3 096	78.3%	66.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 890	9 890	1 777	18.0%	1 697	17.2%	2 000	20.2%	5 474	55.3%	1 811	61.0%	10.4%
Licences or permits	7 769	7 769	2 048	26.4%	2 052	26.4%	2 123	27.3%	6 223	80.1%	1 988	78.4%	6.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	300	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	54 224	54 224	6 895	12.7%	9 347	17.2%	12 200	22.5%	28 442	52.5%	10 871	69.0%	12.2%
Non-Exchange Revenue													
Property rates	522 318	522 318	187 467	35.9%	131 220	25.1%	129 120	24.7%	447 807	85.7%	120 073	82.3%	7.5%
Surcharges and Taxes	157	157	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 249	12 559	3 991	32.6%	4 157	33.9%	3 170	25.2%	11 317	90.1%	7 834	110.9%	(59.5%)
Licences or permits	850	850	-	-	0	-	-	-	0	-	-	-	-
Transfer and subsidies - Operational	700 077	698 938	284 547	40.6%	224 655	32.1%	172 985	24.7%	682 187	97.6%	165 288	96.6%	4.7%
Interest Receivables	54 756	54 756	19 144	35.0%	18 988	34.7%	15 687	28.6%	53 818	98.3%	17 931	85.3%	(12.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	20	-	20	-	29	-	(29.8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 083 260	5 076 063	678 735	13.4%	1 003 548	19.7%	1 766 783	34.8%	3 449 065	67.9%	1 718 393	60.7%	2.8%
Employee related costs	853 770	853 837	195 240	22.9%	200 991	23.5%	206 510	24.2%	602 741	70.6%	196 041	71.0%	5.3%
Remuneration of councillors	48 505	48 505	9 932	20.5%	9 964	20.5%	9 960	20.5%	29 856	61.6%	9 818	64.5%	1.5%
Bulk purchases - electricity	1 042 475	1 042 475	217 337	20.8%	352 114	33.8%	228 614	21.9%	798 065	76.6%	435 581	74.8%	(47.5%)
Inventory consumed	731 789	680 679	100 876	13.8%	207 977	28.4%	150 831	22.2%	459 685	67.5%	127 309	76.3%	18.5%
Debt impairment	-	1 330 878	-	-	-	-	998 158	75.0%	998 158	75.0%	772 742	-	29.2%
Depreciation, Amortisation and Impairment	401 098	393 261	73 461	18.3%	73 461	18.3%	73 461	18.7%	220 383	56.0%	54 583	54.4%	34.6%
Interest,Dividends and Rent on Land	10 591	10 591	31	.3%	3	-	-	-	35	.3%	6 543	67.4%	(100.0%)
Contracted services	399 736	436 987	45 069	11.3%	105 495	26.4%	56 978	13.0%	207 543	47.5%	80 026	51.3%	(28.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 330 878	-	2 056	.2%	2 305	.2%	955	-	5 315	-	469	.2%	103.7%
Operational Cost and Other Cost	264 419	278 849	34 732	13.1%	51 238	19.4%	41 316	14.8%	127 285	45.6%	35 283	46.9%	17.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(511 454)	(504 711)	650 417		200 652		(521 151)		329 918		(638 118)		
Transfers and subsidies - capital (monetary allocations)	217 985	239 985	2 745	1.3%	13 247	6.1%	45 807	19.1%	61 798	25.8%	23 355	44.2%	96.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(293 469)	(264 726)	653 161		213 899		(475 344)		391 716		(614 763)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(293 469)	(264 726)	653 161		213 899		(475 344)		391 716		(614 763)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(293 469)	(264 726)	653 161		213 899		(475 344)		391 716		(614 763)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(293 469)	(264 726)	653 161		213 899		(475 344)		391 716		(614 763)		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		265 985	290 843	9 059	3.4%	39 143	14.7%	44 380	15.3%	92 582	31.8%	35 077	42.7%	26.5%
National Government		217 985	220 843	5 135	2.4%	37 719	17.3%	40 771	18.5%	83 625	37.9%	29 741	51.0%	37.1%
Provincial Government		-	22 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		217 985	242 843	5 135	2.4%	37 719	17.3%	40 771	16.8%	83 625	34.4%	29 741	51.0%	37.1%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		48 000	48 000	3 923	8.2%	1 424	3.0%	3 609	7.5%	8 956	18.7%	5 336	11.6%	(32.4%)
Capital Expenditure Functional		265 985	290 843	9 059	3.4%	39 143	14.7%	44 380	15.3%	92 582	31.8%	35 077	42.7%	26.5%
Municipal governance and administration		36 500	36 500	3 923	10.7%	1 424	3.9%	3 609	9.9%	8 956	24.5%	301	2.2%	1 098.2%
Executive and Council		33 500	33 500	3 618	10.8%	848	2.5%	3 425	10.2%	7 891	23.6%	109	9%	3 049.1%
Finance and administration		3 000	3 000	305	10.2%	576	19.2%	184	6.1%	1 065	35.5%	192	15.3%	(4.2%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		20 850	5 562	-	-	-	-	925	16.6%	925	16.6%	626	26.3%	47.7%
Community and Social Services		1 000	244	-	-	-	-	212	87.0%	212	87.0%	-	-	(100.0%)
Sport And Recreation		19 850	5 317	-	-	-	-	712	13.4%	712	13.4%	626	26.3%	13.8%
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		11 000	67 525	-	-	7 933	72.1%	7 903	11.7%	15 836	23.5%	8 407	48.3%	(6.0%)
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		11 000	67 525	-	-	7 933	72.1%	7 903	11.7%	15 836	23.5%	8 407	48.3%	(6.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		197 636	181 256	5 135	2.6%	29 786	15.1%	31 944	17.6%	66 865	36.9%	24 875	49.8%	28.4%
Energy sources		33 110	33 394	-	-	2 631	7.9%	7 330	21.9%	9 960	29.8%	-	-	8.4%
Water Management		52 518	74 381	2 239	4.3%	6 533	12.4%	5 907	9.7%	14 680	19.7%	9 837	64.5%	(39.9%)
Waste Water Management		65 434	62 696	2 896	4.4%	13 482	20.6%	6 071	9.7%	22 449	35.8%	(310)	45.6%	(2 056.1%)
Waste Management		46 573	10 785	-	-	7 141	15.3%	12 635	117.2%	19 776	183.4%	15 349	70.2%	(17.7%)
Other		-	-	-	-	-	-	-	-	-	-	868	77.4%	(100.0%)

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Cash Flow from Operating Activities													
Receipts	3 351 272	3 351 272	1 786 103	53.3%	1 037 149	30.9%	1 772 582	52.9%	4 595 834	137.1%	1 356 430	135.0%	30.7%
Property rates	365 623	365 623	110 788	30.3%	146 841	40.2%	111 229	30.4%	368 858	100.9%	104 369	97.3%	6.6%

Service charges	1 770 510	1 770 510	347 951	19.7%	364 271	20.6%	352 886	19.9%	1 065 107	60.2%	358 547	75.6%	(1.6%)
Other revenue	85 139	85 139	916 557	1 076.5%	293 792	345.1%	1 103 223	1 295.8%	2 313 573	2 717.4%	662 888	779.3%	66.4%
Transfers and Subsidies - Operational	694 663	694 663	289 468	41.7%	223 080	32.1%	173 570	25.0%	686 118	98.8%	164 822	96.9%	5.3%
Transfers and Subsidies - Capital	223 399	223 399	115 544	51.7%	-	-	24 357	10.9%	139 901	62.6%	60 066	93.5%	(59.4%)
Interest	211 938	211 938	5 795	2.7%	9 165	4.3%	7 317	3.5%	22 277	10.5%	5 738	10.8%	27.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 351 284)	(3 351 284)	(642 945)	19.2%	(703 949)	21.0%	(1 066 738)	31.8%	(2 413 633)	72.0%	(898 755)	56.0%	18.7%
Suppliers and employees	(3 351 284)	(3 351 284)	(642 945)	19.2%	(703 949)	21.0%	(1 066 738)	31.8%	(2 413 633)	72.0%	(898 755)	56.0%	18.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(12)	(12)	1 143 158	(9 347 928.1%)	333 200	(2 724 669.0%)	705 843	(5 771 880.3%)	2 182 201	(17 844 477.4%)	457 676	(975.9%)	54.2%
Cash Flow from Investing Activities													
Receipts	10 856	10 856	1 180	10.9%	3 710	34.2%	2 190	20.2%	7 080	65.2%	-	-	(100.0%)
Proceeds on disposal of PPE	10 856	10 856	1 180	10.9%	3 710	34.2%	2 190	20.2%	7 080	65.2%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(265 985)	(265 985)	(9 059)	3.4%	(39 143)	14.7%	(44 380)	16.7%	(92 582)	34.8%	(35 077)	42.7%	26.5%
Capital assets	(265 985)	(265 985)	(9 059)	3.4%	(39 143)	14.7%	(44 380)	16.7%	(92 582)	34.8%	(35 077)	42.7%	26.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(255 129)	(255 129)	(7 879)	3.1%	(35 433)	13.9%	(42 190)	16.3%	(85 502)	33.5%	(35 077)	42.7%	20.3%
Cash Flow from Financing Activities													
Receipts	2 525	2 525	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 525	2 525	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	1 325	1 325	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(253 817)	(253 817)	1 135 279	(447.3%)	297 767	(117.3%)	663 653	(261.5%)	2 096 699	(826.1%)	422 599	(451.3%)	57.0%
Cash/cash equivalents at the year begin:	214 255	214 255	43 645	20.4%	1 292 038	603.0%	1 589 805	742.0%	43 645	20.4%	1 832 848	69.4%	(13.3%)
Cash/cash equivalents at the year end:	(39 562)	(39 562)	1 292 038	(3 265.9%)	1 589 805	(4 018.5%)	2 253 458	(5 696.0%)	2 253 458	(5 696.0%)	2 255 447	(614.8%)	(.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	117 539	2.8%	160 574	3.9%	113 762	2.7%	3 774 741	90.6%	4 166 617	34.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	95 380	9.4%	114 651	11.3%	32 752	3.2%	775 881	76.2%	1 018 664	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 861	6.1%	17 144	2.6%	13 149	2.0%	594 076	89.3%	665 230	5.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 617	1.9%	7 162	1.4%	6 693	1.3%	481 876	95.4%	505 349	4.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 773	1.8%	14 450	1.4%	13 551	1.3%	987 641	95.5%	1 034 416	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	63 086	1.5%	75 604	1.8%	76 339	1.8%	4 034 781	94.9%	4 249 811	35.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23 828	5.2%	10 324	2.2%	5 507	1.2%	419 674	91.4%	459 333	3.8%	-	-	-	-
Total By Income Source	369 084	3.1%	399 910	3.3%	261 754	2.2%	11 068 672	91.5%	12 099 420	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 565	3.9%	80 009	32.4%	8 816	3.6%	148 775	60.2%	247 165	2.0%	-	-	-	-
Commercial	89 528	9.2%	41 644	4.3%	28 145	2.9%	817 907	83.7%	977 224	8.1%	-	-	-	-
Households	269 991	2.5%	278 257	2.6%	224 792	2.1%	10 101 991	92.9%	10 875 031	89.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	369 084	3.1%	399 910	3.3%	261 754	2.2%	11 068 672	91.5%	12 099 420	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	243 147	8.9%	121 312	4.4%	122 000	4.5%	2 247 157	82.2%	2 733 616	46.4%
Bulk Water	99 356	3.4%	506 195	17.3%	17 426	6%	2 306 568	78.7%	2 929 544	49.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	60 426	27.1%	10 882	4.9%	27 788	12.5%	123 809	55.5%	222 905	3.8%
Auditor-General	324	10.2%	1 920	60.2%	8	3%	936	29.4%	3 188	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	403 253	6.8%	640 308	10.9%	167 223	2.8%	4 678 469	79.4%	5 889 253	100.0%

Contact Details

Municipal Manager	Ms Lesego Seametso	018 487 8009
Chief Financial Officer	Mrs Tsone Sekgala	018 487 8040

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	698 955	698 955	203 657	29.1%	137 618	19.7%	166 783	23.9%	508 057	72.7%	150 433	79.3%	10.9%
Exchange Revenue													
Service charges - Electricity	83 860	83 860	20 344	24.3%	16 901	20.2%	20 647	24.6%	57 892	69.0%	11 010	70.6%	87.5%
Service charges - Water	67 320	67 320	15 952	23.7%	16 704	24.8%	16 508	24.5%	49 164	73.0%	14 477	72.3%	14.0%
Service charges - Waste Water Management	43 809	43 809	10 297	23.5%	9 600	21.9%	9 598	21.9%	29 495	67.3%	9 445	72.1%	1.6%
Service charges - Waste Management	21 824	21 824	5 053	23.2%	4 717	21.6%	4 728	21.7%	14 497	66.4%	4 693	72.1%	.7%
Sale of Goods and Rendering of Services	132	132	148	112.0%	96	72.7%	62	46.6%	305	231.3%	223	8.8%	(72.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	31 043	-	32 092	-	32 277	-	95 412	-	35 827	72.3%	(9.9%)
Interest earned from Current and Non Current Assets	800	800	-	-	-	-	49	6.1%	49	6.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	1 076	-	988	-	988	-	3 052	-	930	-	6.3%
Rental from Fixed Assets	350	350	77	21.9%	86	24.7%	77	22.1%	240	68.6%	68	68.4%	12.8%
Licences or permits	7 110	7 110	8	.1%	20	.3%	12	.2%	40	.6%	8	.3%	46.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	144	144	44	30.8%	64	44.7%	68	47.5%	177	123.0%	42	192.0%	63.4%
Non-Exchange Revenue													
Property rates	82 925	82 925	14 927	18.0%	16 948	20.4%	16 855	20.3%	48 730	58.8%	16 738	35.2%	.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 500	5 500	34	.6%	17	.3%	-	-	51	.9%	0	1.3%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	197 877	197 877	99 462	50.3%	33 064	16.7%	58 437	29.5%	190 963	96.5%	50 555	114.1%	15.6%
Interest Receivables	187 302	187 302	5 192	2.8%	6 320	3.4%	6 478	3.5%	17 990	9.6%	6 418	-	.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	744 156	744 156	57 476	7.7%	103 798	13.9%	91 468	12.3%	252 742	34.0%	82 313	38.4%	11.1%
Employee related costs	137 639	137 639	31 249	22.7%	29 593	21.5%	25 604	18.6%	86 446	62.8%	28 289	64.6%	(9.5%)
Remuneration of councillors	11 576	11 576	2 431	21.0%	2 576	22.3%	3 352	29.0%	8 360	72.2%	2 393	73.8%	40.1%
Bulk purchases - electricity	71 604	71 604	-	-	22 932	32.0%	14 196	19.8%	37 129	51.9%	15 595	96.0%	(9.0%)
Inventory consumed	84 691	84 691	15 365	18.1%	22 544	26.6%	22 616	26.7%	60 525	71.5%	19 895	42.1%	13.7%
Debt impairment	286 056	286 056	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	51 627	51 627	526	1.0%	-	-	-	-	526	1.0%	-	-	-
Interest/Dividends and Rent on Land	5 807	5 807	-	-	3 469	59.7%	673	11.6%	4 142	71.3%	3 984	53.3%	(83.1%)
Contracted services	54 951	54 951	2 597	4.7%	16 707	30.4%	9 957	18.1%	29 261	53.2%	7 700	44.0%	29.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	893	-	642	-	1 042	-	2 577	-	-	-	(100.0%)
Operational Cost and Other Cost	40 204	40 204	4 414	11.0%	5 334	13.3%	14 028	34.9%	23 776	59.1%	4 457	25.4%	214.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 201)	(45 201)	146 181		33 819		75 315		255 315		68 120		
Transfers and subsidies - capital (monetary allocations)	85 991	85 991	40 000	46.5%	-	-	-	-	40 000	46.5%	25 000	99.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 790	40 790	186 181		33 819		75 315		295 315		93 120		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40 790	40 790	186 181		33 819		75 315		295 315		93 120		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 790	40 790	186 181		33 819		75 315		295 315		93 120		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 790	40 790	186 181		33 819		75 315		295 315		93 120		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	101 472	101 472	12 756	12.6%	21 235	20.9%	24 134	23.8%	58 124	57.3%	8 207	54.9%	194.1%
National Government	97 662	97 662	12 236	12.5%	20 510	21.0%	23 961	24.5%	56 707	58.1%	8 173	58.3%	193.2%
Provincial Government	50	50	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	60	60	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	97 772	97 772	12 236	12.5%	20 510	21.0%	23 961	24.5%	56 707	58.0%	8 173	58.2%	193.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 700	3 700	519	14.0%	725	19.6%	173	4.7%	1 417	38.3%	34	8.5%	407.0%
Capital Expenditure Functional	101 472	101 472	12 756	12.6%	21 235	20.9%	24 134	23.8%	58 124	57.3%	8 207	54.9%	194.1%
Municipal governance and administration	1 500	1 500	215	14.3%	81	5.4%	173	11.5%	469	31.3%	34	10.7%	407.0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	15	22.1%	(100.0%)
Finance and administration	1 500	1 500	215	14.3%	81	5.4%	173	11.5%	469	31.3%	19	9.9%	792.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	110	110	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	110	110	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 100	19 100	1 631	8.5%	4 661	24.4%	9 442	49.4%	15 734	82.4%	5 152	77.7%	83.3%
Planning and Development	3 500	3 500	-	-	574	16.4%	688	19.6%	1 261	36.0%	-	-	(100.0%)
Road Transport	15 600	15 600	1 631	10.5%	4 087	26.2%	8 754	56.1%	14 472	92.8%	5 152	80.0%	69.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	80 762	80 762	10 909	13.5%	16 493	20.4%	14 519	18.0%	41 921	51.9%	3 021	41.1%	380.6%
Energy sources	4 000	4 000	-	-	2 899	72.5%	-	-	2 899	72.5%	20	.8%	(100.0%)
Water Management	35 493	35 493	2 170	6.1%	3 259	9.2%	607	1.7%	6 037	17.0%	3 001	44.0%	(79.8%)
Waste Water Management	41 269	41 269	8 739	21.2%	10 335	25.0%	13 912	33.7%	32 966	79.9%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	-	-	172 990	-	95 433	-	136 097	-	404 520	-	110 749	120.9%	22.9%
Property rates	-	-	5 493	-	6 182	-	5 278	-	16 953	-	4 896	-	7.8%

Service charges	-	-	24 057	-	22 038	-	25 785	-	71 881	-	22 454	-	14.8%
Other revenue	-	-	63 324	-	33 159	-	45 944	-	142 428	-	37 348	112.7%	23.0%
Transfers and Subsidies - Operational	-	-	79 155	-	33 064	-	58 224	-	170 443	-	46 051	99.8%	26.4%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	961	-	989	-	866	-	2 816	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 722)	(11 722)	(16 295)	139.0%	(24 795)	211.5%	(65 133)	555.7%	(106 223)	906.2%	(3 783)	170.3%	1 621.7%
Suppliers and employees	(11 722)	(11 722)	(16 295)	139.0%	(24 795)	211.5%	(65 133)	555.7%	(106 223)	906.2%	(3 783)	170.3%	1 621.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(11 722)	(11 722)	156 695	(1 336.8%)	70 638	(602.6%)	70 964	(605.4%)	298 297	(2 544.8%)	106 966	113.7%	(33.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(101 472)	(101 472)	(12 756)	12.6%	(21 235)	20.9%	(24 134)	23.8%	(58 124)	57.3%	(8 207)	55.0%	194.1%
Capital assets	(101 472)	(101 472)	(12 756)	12.6%	(21 235)	20.9%	(24 134)	23.8%	(58 124)	57.3%	(8 207)	55.0%	194.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(101 472)	(101 472)	(12 756)	12.6%	(21 235)	20.9%	(24 134)	23.8%	(58 124)	57.3%	(8 207)	55.0%	194.1%
Cash Flow from Financing Activities													
Receipts	(114 671)	(114 671)	68	(.1%)	120	(.1%)	33	-	221	(.2%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(114 671)	(114 671)	68	(.1%)	120	(.1%)	33	-	221	(.2%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(114 671)	(114 671)	68	(.1%)	120	(.1%)	33	-	221	(.2%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(227 865)	(227 865)	144 007	(63.2%)	49 523	(21.7%)	46 863	(20.6%)	240 394	(105.5%)	98 759	132.3%	(52.5%)
Cash/cash equivalents at the year begin:	-	-	22 570	-	162 715	-	212 238	-	22 570	-	180 688	-	17.5%
Cash/cash equivalents at the year end:	(227 865)	(227 865)	162 715	(71.4%)	212 238	(93.1%)	259 101	(113.7%)	259 101	(113.7%)	279 447	133.8%	(7.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 555	.8%	6 338	.9%	6 572	.9%	719 782	97.5%	738 246	27.6%	884 010	119.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 344	5.2%	2 646	2.6%	1 720	1.7%	92 402	90.5%	102 112	3.8%	119 259	116.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 323	2.0%	4 430	1.7%	4 244	1.6%	253 989	94.8%	267 986	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 145	.8%	3 393	.9%	3 286	.9%	564 686	97.4%	374 510	14.0%	445 095	118.8%	-	-
Receivables from Exchange Transactions - Waste Management	1 544	.8%	1 676	.9%	1 633	.9%	186 428	97.5%	191 282	7.2%	228 016	119.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 930	1.3%	12 806	1.3%	12 704	1.3%	946 603	96.1%	985 043	36.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	427	2.9%	421	2.9%	420	2.9%	13 233	91.3%	14 502	.5%	12 237	84.4%	-	-
Total By Income Source	34 268	1.3%	31 710	1.2%	30 579	1.1%	2 577 124	96.4%	2 673 681	100.0%	1 688 617	63.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 142	7.5%	1 145	4.0%	936	3.3%	24 272	85.2%	28 495	1.1%	12 816	45.0%	-	-
Commercial	4 386	3.3%	2 852	2.2%	1 998	1.5%	122 919	93.0%	132 155	4.9%	110 705	83.8%	-	-
Households	27 741	1.1%	27 714	1.1%	27 644	1.1%	2 429 932	96.7%	2 513 031	94.0%	1 565 096	62.3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34 268	1.3%	31 710	1.2%	30 579	1.1%	2 577 124	96.4%	2 673 681	100.0%	1 688 617	63.2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	10 888	4.4%	238 805	95.6%	249 694	26.2%
Bulk Water	-	-	-	-	9 439	3.8%	241 781	96.2%	251 220	26.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	229	1.1%	-	-	293	1.4%	20 754	97.5%	21 275	2.2%
Auditor-General	-	-	-	-	-	-	6 875	100.0%	6 875	.7%
Other	190 240	44.9%	30	-	20 547	4.8%	213 046	50.3%	423 862	44.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	190 468	20.0%	30	-	41 167	4.3%	721 261	75.7%	952 927	100.0%

Contact Details

Municipal Manager	Mrs Nokuthula Mbonani	018 596 1074
Chief Financial Officer	Mrs Nokuthula Mbonani	018 596 1074

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 330 863	2 579 034	742 085	31.8%	457 901	19.6%	960 550	37.2%	2 160 537	83.8%	452 606	76.4%	112.2%
Exchange Revenue													
Service charges - Electricity	1 090 384	1 234 494	352 998	32.4%	238 814	21.9%	154 512	12.5%	746 324	60.5%	190 996	68.5%	(19.1%)
Service charges - Water	138 771	158 097	39 962	28.8%	47 321	34.1%	16 560	10.5%	103 843	65.7%	24 621	70.5%	(32.7%)
Service charges - Waste Water Management	108 819	136 995	30 107	27.7%	36 831	33.8%	13 661	10.0%	80 600	58.8%	24 690	73.3%	(44.7%)
Service charges - Waste Management	68 420	79 896	17 249	25.2%	17 249	25.2%	17 145	21.5%	51 643	64.6%	16 255	74.7%	5.5%
Sale of Goods and Rendering of Services	4 368	5 044	1 074	24.6%	926	21.2%	1 446	28.7%	3 447	68.3%	1 292	88.9%	11.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 194	129 350	23 273	24.2%	20 279	21.1%	416 104	321.7%	459 656	355.4%	24 554	77.2%	1 594.6%
Interest earned from Current and Non Current Assets	16 941	20 159	5 526	32.6%	4 392	25.9%	4 004	19.9%	13 921	69.1%	3 967	74.6%	.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 786	4 480	831	22.0%	1 065	28.1%	1 025	22.9%	2 921	65.2%	1 190	75.6%	(13.9%)
Licences or permits	9	9	-	-	-	-	-	-	-	-	5	100.0%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	41	74	1	2.0%	28	68.1%	(16)	(21.8%)	12	16.8%	(6)	(409.5%)	180.6%
Non-Exchange Revenue													
Property rates	299 273	305 133	76 910	25.7%	78 067	26.1%	69 310	22.7%	224 287	73.5%	70 223	74.5%	(1.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 963	10 964	-	-	1	-	0	-	1	-	1 632	73.6%	(100.0%)
Licences or permits	15 557	16 176	4 324	27.8%	3 174	20.4%	3 707	22.9%	11 204	69.3%	4 240	80.8%	(12.6%)
Transfer and subsidies - Operational	445 267	447 485	182 770	41.0%	3 207	.7%	256 356	57.3%	442 333	98.8%	82 434	100.1%	211.0%
Interest Receivables	27 070	30 678	7 060	26.1%	6 548	24.2%	6 737	22.0%	20 345	66.3%	6 527	75.3%	3.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	(14)	(24.8%)	(100.0%)
Operating Expenditure	2 481 714	2 630 714	538 395	21.7%	562 264	22.7%	(42 737)	(1.6%)	1 057 921	40.2%	471 580	63.9%	(109.1%)
Employee related costs	642 582	660 149	155 697	24.2%	158 977	24.7%	150 621	22.8%	465 295	70.5%	143 387	75.3%	5.0%
Remuneration of councillors	37 880	37 880	5 239	13.8%	7 913	20.9%	7 937	21.0%	21 089	55.7%	9 463	73.3%	(16.1%)
Bulk purchases - electricity	1 065 828	1 106 828	273 978	25.7%	278 464	26.1%	246 141	22.2%	798 583	72.2%	213 762	75.1%	15.1%
Inventory consumed	46 668	55 046	11 026	23.6%	8 799	18.9%	17 542	31.9%	37 367	67.9%	16 742	79.8%	4.8%
Debt impairment	99 019	99 019	-	-	-	-	(571 099)	(576.8%)	(571 099)	(576.8%)	-	-	(100.0%)
Depreciation, Amortisation and Impairment	192 717	192 717	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	286 495	343 800	58 178	20.3%	81 670	28.5%	85 297	24.8%	225 145	65.5%	70 589	67.0%	20.8%
Transfers and subsidies	650	715	118	18.1%	159	24.5%	109	15.2%	385	53.9%	465	36.5%	(76.6%)
Irrecoverable debts written off	20 000	20 000	-	-	55	.3%	-	-	55	.3%	-	-	-
Operational Cost and Other Cost	89 875	114 560	34 159	38.0%	26 227	29.2%	20 715	18.1%	81 100	70.8%	17 171	84.6%	20.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(150 851)	(51 680)	203 690		(104 363)		1 003 288		1 102 615		(18 974)		
Transfers and subsidies - capital (monetary allocations)	210 364	232 630	-	-	68 243	32.4%	54 046	23.2%	122 290	52.6%	(12 588)	39.4%	(529.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 513	180 950	203 690		(36 120)		1 057 334		1 224 905		(31 562)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	59 513	180 950	203 690		(36 120)		1 057 334		1 224 905		(31 562)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 513	180 950	203 690		(36 120)		1 057 334		1 224 905		(31 562)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 513	180 950	203 690		(36 120)		1 057 334		1 224 905		(31 562)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	234 198	294 641	25 230	10.8%	63 150	27.0%	48 646	16.5%	137 026	46.5%	43 730	51.6%	11.2%
National Government	206 288	259 249	31 622	15.3%	61 497	29.8%	43 928	16.9%	137 047	52.9%	42 203	60.9%	4.1%
Provincial Government	1 200	1 200	-	-	-	-	1 038	86.5%	1 038	86.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	207 488	260 449	31 622	15.2%	61 497	29.6%	44 966	17.3%	138 085	53.0%	42 203	60.9%	6.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 710	34 191	(6 392)	(23.9%)	1 653	6.2%	3 680	10.8%	(1 059)	(3.1%)	1 527	18.3%	140.9%
Capital Expenditure Functional	234 198	294 641	25 230	10.8%	63 150	27.0%	48 646	16.5%	137 026	46.5%	43 730	51.6%	11.2%
Municipal governance and administration	4 640	4 908	(2 528)	(54.5%)	130	2.8%	1 430	29.1%	(968)	(19.7%)	42	2.7%	3 344.3%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 640	4 908	(2 528)	(54.5%)	130	2.8%	1 430	29.1%	(968)	(19.7%)	42	2.7%	3 344.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	30 999	32 186	4 298	13.9%	2 735	8.8%	1 734	5.4%	8 766	27.2%	3 064	83.0%	(43.4%)
Community and Social Services	1 200	1 200	-	-	-	-	1 038	86.5%	1 038	86.5%	-	-	(100.0%)
Sport And Recreation	22 799	25 986	4 292	18.8%	2 733	12.0%	644	2.5%	7 670	29.5%	3 064	85.2%	(79.0%)
Public Safety	7 000	5 000	6	.1%	1	-	52	1.0%	59	1.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 220	31 754	3 211	19.8%	1 488	9.2%	3 378	10.6%	8 078	25.4%	1 250	28.0%	170.3%
Planning and Development	10 100	11 634	1 991	19.7%	-	-	28	.2%	2 019	17.4%	1 195	26.3%	(97.6%)
Road Transport	6 000	20 000	1 221	20.3%	1 488	24.8%	3 330	16.6%	6 039	30.2%	55	29.0%	5 982.9%
Environmental Protection	120	120	-	-	-	-	20	16.7%	20	16.7%	-	-	(100.0%)
Trading Services	182 339	225 793	20 250	11.1%	58 797	32.2%	42 104	18.6%	121 151	53.7%	39 376	53.2%	6.9%
Energy sources	10 000	25 123	2 758	27.6%	3 060	30.6%	4 825	19.2%	10 643	42.4%	6 101	42.6%	(20.9%)
Water Management	62 490	121 404	13 218	21.2%	36 065	57.7%	26 622	21.9%	75 905	62.5%	17 723	38.6%	50.2%
Waste Water Management	109 849	79 266	4 274	3.9%	19 672	17.9%	10 657	13.4%	34 603	43.7%	9 313	65.4%	14.4%
Waste Management	-	-	-	-	-	-	-	-	-	-	6 238	77.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		2 342 543	2 585 327	611 824	26.1%	423 548	18.1%	370 641	14.3%	1 406 013	54.4%	1 180 421	124.4%	(68.6%)
Property rates		291 782	298 115	80 509	27.6%	80 509	27.6%	65 342	21.9%	226 360	75.9%	70 747	64.7%	(7.6%)

Service charges	1 232 137	1 410 317	390 772	31.7%	364 822	29.6%	327 137	23.2%	1 082 731	76.8%	287 286	89.0%	13.9%
Other revenue	39 729	36 752	(141 023)	(355.0%)	(92 293)	(232.3%)	(382 634)	(1 041.1%)	(615 949)	(1 675.9%)	695 496	7 080.7%	(155.0%)
Transfers and Subsidies - Operational	445 267	447 485	186 425	41.9%	-	-	257 842	57.6%	444 267	99.3%	112 162	107.3%	129.9%
Transfers and Subsidies - Capital	210 364	232 630	84 969	40.4%	59 422	28.2%	93 888	40.4%	238 278	102.4%	6 428	59.3%	1 360.5%
Interest	123 264	160 028	9 252	7.5%	10 560	8.6%	8 619	5.4%	28 431	17.8%	7 423	9.1%	16.1%
Dividends	-	-	921	-	528	-	446	-	1 895	-	879	92 289.0%	(49.3%)
Payments	(2 168 780)	(2 317 651)	(723 220)	33.3%	(581 601)	26.8%	(508 708)	21.9%	(1 813 528)	78.2%	(678 479)	92.2%	(25.0%)
Suppliers and employees	(2 169 280)	(2 318 216)	(723 220)	33.3%	(581 601)	26.8%	(508 708)	21.9%	(1 813 528)	78.2%	(678 479)	92.2%	(25.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	500	565	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	173 763	267 676	(111 396)	(64.1%)	(158 052)	(91.0%)	(138 067)	(51.6%)	(407 515)	(152.2%)	501 942	265.8%	(127.5%)
Cash Flow from Investing Activities													
Receipts	(6)	(6)	(2 088)	36 255.1%	(2 147)	37 279.9%	(2 141)	37 184.1%	(6 375)	110 719.1%	(1 977)	815 277.9%	8.3%
Proceeds on disposal of PPE	(6)	(6)	75	(1 310.6%)	66	(1 145.8%)	72	(1 257.3%)	214	(3 713.7%)	31	2 135.1%	133.7%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(2 163)	-	(2 213)	-	(2 213)	-	(6 589)	-	(2 008)	-	10.2%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(234 198)	(294 641)	(48 618)	20.8%	(63 155)	27.0%	(57 860)	19.6%	(169 633)	57.6%	(49 782)	61.8%	16.2%
Capital assets	(234 198)	(294 641)	(48 618)	20.8%	(63 155)	27.0%	(57 860)	19.6%	(169 633)	57.6%	(49 782)	61.8%	16.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(234 204)	(294 646)	(50 706)	21.7%	(65 302)	27.9%	(60 001)	20.4%	(176 009)	59.7%	(51 759)	29.4%	15.9%
Cash Flow from Financing Activities													
Receipts	-	-	2 266	-	3 168	-	1 479	-	6 913	-	1 123	-	31.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2 266	-	3 168	-	1 479	-	6 913	-	1 123	-	31.7%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	2 266	-	3 168	-	1 479	-	6 913	-	1 123	-	31.7%
Net Increase/(Decrease) in cash held	(60 441)	(26 970)	(159 836)	264.4%	(220 186)	364.3%	(196 589)	728.9%	(576 611)	2 138.0%	451 307	716.3%	(143.6%)
Cash/cash equivalents at the year begin:	158 679	126 369	76 088	48.0%	(33 467)	(21.1%)	(253 686)	(200.8%)	76 088	60.2%	497 396	124.1%	(151.0%)
Cash/cash equivalents at the year end:	98 238	99 399	(33 467)	(34.1%)	(253 686)	(258.2%)	(450 275)	(453.0%)	(450 275)	(453.0%)	948 756	565.2%	(147.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 107	1.5%	8 823	4.2%	7 122	3.4%	189 083	90.8%	208 134	12.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	66 593	18.3%	16 466	4.5%	12 133	3.3%	269 483	73.9%	364 675	22.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(4 110)	(1.9%)	10 109	4.6%	7 480	3.4%	203 979	93.8%	217 468	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 442	2.5%	4 493	2.5%	3 908	2.2%	165 213	92.8%	178 057	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 738	3.0%	3 693	2.3%	3 251	2.0%	148 698	92.7%	160 380	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	89	12.7%	76	10.9%	64	9.2%	469	67.1%	699	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 414	2.0%	11 788	2.3%	12 407	2.4%	489 294	93.4%	523 902	31.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(26 051)	(537.1%)	948	19.5%	348	7.2%	29 606	610.4%	4 850	3%	-	-	-	-
Total By Income Source	59 222	3.6%	56 396	3.4%	46 713	2.8%	1 495 825	90.2%	1 658 156	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 823	2.1%	7 581	5.7%	6 194	4.7%	115 631	87.4%	132 229	8.0%	-	-	-	-
Commercial	34 581	7.0%	17 235	3.5%	14 254	2.9%	430 125	86.7%	496 195	29.9%	-	-	-	-
Households	20 811	2.1%	30 735	3.0%	25 697	2.5%	933 043	92.4%	1 010 286	60.9%	-	-	-	-
Other	1 006	5.2%	845	4.3%	569	2.9%	17 026	87.6%	19 446	1.2%	-	-	-	-
Total By Customer Group	59 222	3.6%	56 396	3.4%	46 713	2.8%	1 495 825	90.2%	1 658 156	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	94 213	12.4%	76 306	10.0%	-	-	591 759	77.6%	762 277	92.5%
Bulk Water	43	.1%	8 411	15.6%	-	-	45 523	84.3%	53 977	6.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	133	16.1%	-	-	1	.1%	689	83.7%	823	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 354	35.2%	7	.1%	62	.9%	4 257	63.7%	6 680	8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	96 743	11.7%	84 723	10.3%	63	-	642 228	78.0%	823 757	100.0%

Contact Details

Municipal Manager	Mr Kgomoiso Kumba	018 299 5003
Chief Financial Officer	Mr Kgomoiso Kumba	018 299 5003

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	193 795	199 930	87	-	64 286	33.2%	53 653	26.8%	118 026	59.0%	-	-	(100.0%)
Transfers and Subsidies - Operational	45 176	45 176	3 657	8.1%	(5 225)	(11.6%)	(2 607)	(5.8%)	(4 174)	(9.2%)	-	-	(100.0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	9 500	9 500	30 000	315.8%	30 000	315.8%	(90 000)	(947.4%)	(30 000)	(315.8%)	(39 358)	(393.6%)	128.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(240 247)	(247 337)	(2 639)	1.1%	22 685	(9.4%)	(18 289)	7.4%	1 758	(.7%)	15 791	(13.9%)	(215.8%)
Suppliers and employees	(235 997)	(243 237)	(2 639)	1.1%	22 685	(9.6%)	(18 289)	7.5%	1 758	(.7%)	15 791	(13.9%)	(215.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(4 250)	(4 100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Operating Activities	8 224	7 268	31 105	378.2%	111 747	1 358.7%	(57 242)	(787.6%)	85 610	1 177.9%	(23 567)	(1 073.1%)	142.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 850)	(8 447)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(13 850)	(8 447)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Investing Activities	(13 850)	(8 447)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 626)	(1 179)	31 105	(552.9%)	111 747	(1 986.3%)	(57 242)	4 855.8%	85 610	(7 262.2%)	(23 567)	352.4%	142.9%
Cash/cash equivalents at the year begin:	20 962	43 434	4 929	23.5%	36 037	171.9%	147 784	340.3%	4 929	11.3%	17 704	-	734.7%
Cash/cash equivalents at the year end:	15 336	42 255	36 037	235.0%	147 784	963.7%	90 542	214.3%	90 542	214.3%	(5 863)	(14.3%)	(1 644.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	(84)	(18.3%)	541	118.3%	457	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	(84)	(18.3%)	541	118.3%	457	100.0%

Contact Details

Municipal Manager	Mr M Ratlhogo	018 473 8015
Chief Financial Officer	Ms JM Brown	

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	71 161 512	71 830 365	18 845 092	26.5%	18 779 300	26.4%	18 583 737	25.9%	56 208 129	78.3%	16 924 933	78.0%	9.8%
Exchange Revenue													
Service charges - Electricity	23 610 833	23 614 978	6 835 534	29.0%	5 713 528	24.2%	5 608 703	23.8%	18 157 765	76.9%	5 088 895	77.0%	10.2%
Service charges - Water	5 771 137	5 863 442	1 279 934	22.2%	1 513 525	26.2%	1 685 984	28.8%	4 479 444	76.4%	1 427 463	75.0%	18.1%
Service charges - Waste Water Management	2 966 006	2 963 426	686 868	23.2%	791 391	26.7%	846 817	28.6%	2 325 076	78.5%	740 651	75.9%	14.3%
Service charges - Waste Management	1 658 640	1 610 811	402 854	24.3%	378 532	22.8%	420 697	26.1%	1 202 083	74.6%	363 993	71.7%	15.6%
Sale of Goods and Rendering of Services	815 257	731 902	204 636	25.1%	208 516	25.6%	179 537	24.5%	592 690	81.0%	186 251	89.5%	(3.8%)
Agency services	302 874	302 874	70 488	23.3%	76 124	25.1%	78 857	26.0%	225 469	74.4%	75 101	73.6%	5.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	339 731	329 033	87 334	25.7%	85 018	25.0%	88 031	26.8%	260 383	79.1%	98 210	84.8%	(10.4%)
Interest earned from Current and Non Current Assets	778 395	1 331 698	395 849	50.9%	523 347	67.2%	266 916	20.0%	1 186 112	89.1%	403 816	110.0%	(33.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	744 999	750 174	193 660	26.0%	196 207	26.3%	191 119	25.5%	580 986	77.4%	168 114	81.1%	13.7%
Licences or permits	205	205	267	130.3%	249	121.6%	175	85.3%	692	337.2%	228	598.7%	(23.2%)
Special rating levies	494 107	486 882	121 914	24.7%	125 629	25.4%	123 685	25.4%	371 229	76.2%	-	-	(100.0%)
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	206 835	201 912	50 771	24.5%	83 990	40.6%	67 407	33.4%	202 168	100.1%	55 513	75.2%	21.4%
Operational Revenue	440 837	410 224	89 163	20.2%	104 433	23.7%	103 877	25.3%	297 473	72.5%	115 418	80.7%	(10.0%)
Non-Exchange Revenue													
Property rates	13 761 592	13 911 508	3 367 095	24.5%	3 462 052	25.2%	3 466 293	24.9%	10 295 440	74.0%	3 178 999	74.9%	9.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	111 861	76.1%	(100.0%)
Fines, penalties and forfeits	1 878 556	1 905 299	465 764	24.8%	617 320	32.9%	702 775	36.9%	1 785 858	93.7%	744 162	85.4%	(5.8%)
Licences or permits	50 301	47 909	12 692	25.2%	10 023	19.9%	11 044	23.1%	33 759	70.5%	11 455	72.4%	(3.8%)
Transfer and subsidies - Operational	7 329 561	7 337 594	2 425 973	33.1%	2 145 476	29.3%	1 755 701	23.9%	6 327 151	86.2%	1 709 186	83.7%	2.7%
Interest Receivables	98 675	98 675	31 461	31.9%	32 408	32.8%	35 613	36.1%	99 482	100.8%	38 163	115.7%	(6.7%)
Fuel Levy	2 851 776	2 851 776	950 592	33.3%	950 592	33.3%	950 592	33.3%	2 851 776	100.0%	916 517	100.0%	3.7%
Operational Revenue	906 078	769 510	191 596	21.1%	206 056	22.7%	190 940	24.8%	588 592	76.5%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	70 772	84 226	-	-	14 269	20.2%	117 107	139.0%	131 375	156.0%	24 453	19.2%	378.9%
Other Gains	6 084 343	6 226 308	980 648	16.1%	1 540 614	25.3%	1 691 866	27.2%	4 213 128	67.7%	1 466 483	66.2%	15.4%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	71 183 941	71 335 905	14 439 394	20.3%	17 748 491	24.9%	16 109 159	22.6%	48 297 043	67.7%	14 903 583	67.5%	8.1%
Employee related costs	21 003 489	20 932 000	4 497 700	21.4%	5 594 214	26.6%	4 809 706	23.0%	14 901 620	71.2%	4 415 411	70.2%	8.9%
Remuneration of councillors	197 729	198 376	47 061	23.8%	47 016	23.8%	46 356	23.4%	140 434	70.8%	46 613	74.0%	(6.8%)
Bulk purchases - electricity	17 755 086	17 755 086	4 057 316	22.9%	4 090 507	23.0%	3 840 750	21.6%	11 988 573	67.5%	3 321 221	69.3%	15.6%
Inventory consumed	7 970 354	7 893 408	1 283 142	16.1%	1 934 873	24.3%	2 085 987	26.4%	5 304 002	67.2%	1 898 404	66.3%	9.9%
Debt impairment	3 217 478	3 178 514	683 867	21.3%	662 265	20.6%	752 284	23.7%	2 098 416	66.0%	946 396	52.2%	(20.5%)
Depreciation, Amortisation and Impairment	4 025 354	4 032 488	976 352	24.3%	992 002	24.6%	1 005 454	24.9%	2 973 808	73.7%	953 341	74.1%	5.5%
Interest/Dividends and Rent on Land	1 428 206	1 069 928	221 743	15.5%	251 327	17.6%	249 292	23.3%	722 362	67.5%	214 925	59.2%	16.0%
Contracted services	11 229 839	11 309 371	1 552 642	13.8%	2 917 599	26.0%	2 470 104	21.8%	6 940 344	61.4%	2 115 871	59.3%	16.7%
Transfer and subsidies	346 993	369 831	72 568	20.9%	73 717	21.2%	61 730	16.7%	208 015	56.2%	80 056	58.7%	(22.9%)
Irrecoverable debts written off	123 962	197 945	130 470	105.7%	152 430	123.5%	157 297	79.5%	440 196	222.4%	183 278	276.7%	(14.2%)
Operational Cost and Other Cost	3 351 438	3 914 428	833 126	24.9%	746 653	22.3%	679 306	17.4%	2 259 086	57.7%	631 826	67.3%	7.5%
Disposal of Fixed and Intangible Assets	2 500	2 582	-	-	7 592	303.6%	7 850	304.0%	15 442	598.0%	2 889	233.7%	171.7%
Other Losses	552 092	481 948	83 406	15.7%	278 295	52.3%	(56 956)	(11.8%)	304 746	63.2%	93 352	54.9%	(161.0%)
Surplus/(Deficit)	(22 429)	494 460	4 405 698	-	1 030 810	-	2 474 577	-	7 911 086	-	2 021 349	-	-
Transfers and subsidies - capital (monetary allocations)	3 855 190	4 344 729	493 347	12.8%	1 039 852	27.0%	924 783	21.3%	2 457 983	56.6%	469 148	44.7%	97.1%
Transfers and subsidies - capital (in-kind)	-	-	217	-	-	-	-	-	217	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 832 761	4 839 189	4 899 262	-	2 070 662	-	3 399 361	-	10 369 285	-	2 490 498	-	-
Income Tax	11 407	19 586	1 964	17.2%	3 227	28.3%	2 005	10.2%	7 196	36.7%	8 486	132.4%	(76.4%)
Surplus/(Deficit) after income tax	3 821 353	4 819 602	4 897 298	-	2 067 436	-	3 397 355	-	10 362 089	-	2 482 012	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	8 621	1 450	16.8%	2 382	27.6%	1 480	17.2%	5 312	61.6%	6 263	132.4%	(76.4%)
Surplus/(Deficit) attributable to municipality	3 829 757	4 828 224	4 898 748	-	2 069 817	-	3 398 835	-	10 367 401	-	2 488 275	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	479 283	-	116 515	24.3%	117 235	24.5%	116 875	-	350 625	-	104 624	75.0%	11.7%
Surplus/(Deficit) for the year	4 309 258	4 828 224	5 015 263	-	2 187 053	-	3 515 710	-	10 718 026	-	2 592 899	-	-

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		12 937 678	13 558 630	1 817 080	14.0%	3 272 580	25.3%	2 414 760	17.8%	7 504 421	55.3%	1 707 311	51.8%	41.4%
National Government		3 735 882	4 226 332	475 531	12.7%	1 029 105	27.5%	912 267	21.6%	2 416 903	57.2%	452 573	44.9%	101.6%
Provincial Government		6 657	10 690	2 319	34.8%	3 030	45.5%	1	-	5 350	50.0%	4 728	31.3%	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		112 651	107 707	15 497	13.8%	17 299	15.4%	12 501	11.6%	45 297	42.1%	11 847	41.3%	5.5%
Transfers recognised - capital		3 855 190	4 344 729	493 347	12.8%	1 049 434	27.2%	924 768	21.3%	2 487 550	56.8%	469 148	44.7%	97.1%
Borrowing		5 000 000	5 000 000	439 490	8.8%	1 227 368	24.5%	817 435	16.3%	2 484 293	49.7%	954 404	56.8%	(14.4%)
Internally generated funds		4 082 468	4 213 902	884 243	21.7%	995 778	24.4%	672 556	16.0%	2 552 578	60.6%	283 758	47.1%	137.0%
Capital Expenditure Functional		12 937 678	13 558 630	1 817 080	14.0%	3 272 580	25.3%	2 414 760	17.8%	7 504 421	55.3%	1 707 311	51.8%	41.4%
Municipal governance and administration		1 338 710	1 817 546	366 021	27.3%	349 541	26.1%	331 507	18.2%	1 047 070	57.6%	243 458	68.3%	36.2%
Executive and Council		27 948	30 156	294	1.1%	1 892	6.8%	16 006	53.1%	18 192	60.3%	539	79.2%	2 868.8%
Finance and administration		1 310 672	1 787 383	365 720	27.9%	347 649	26.5%	315 502	17.7%	1 028 871	57.6%	242 900	68.3%	29.9%
Internal audit		90	7	7	7.9%	-	-	-	-	7	100.0%	18	100.0%	(100.0%)
Community and Public Safety		1 864 454	2 189 401	336 643	18.1%	522 231	28.0%	465 750	21.3%	1 324 624	60.5%	315 327	53.0%	47.7%
Community and Social Services		138 247	149 094	24 892	18.0%	42 118	30.5%	21 650	14.5%	88 660	59.5%	16 707	53.6%	29.6%
Sport And Recreation		235 626	264 382	15 692	6.7%	57 519	24.4%	52 612	19.9%	125 824	47.6%	42 910	55.4%	22.6%
Public Safety		231 780	325 485	51 351	22.2%	45 365	19.6%	21 979	6.8%	118 695	36.5%	39 117	60.7%	(43.8%)
Housing		1 202 911	1 415 142	240 945	20.0%	365 879	30.4%	363 614	25.7%	970 439	68.6%	206 476	51.1%	76.1%
Health		55 890	35 298	3 763	6.7%	11 349	20.3%	5 895	16.7%	21 006	59.5%	10 117	52.2%	(41.7%)
Economic and Environmental Services		3 604 890	3 454 922	437 604	12.1%	757 821	21.0%	529 151	15.3%	1 724 577	49.9%	332 863	44.3%	59.0%
Planning and Development		280 769	236 247	12 801	4.6%	47 348	16.9%	39 842	16.9%	99 991	42.0%	21 309	29.9%	87.0%
Road Transport		3 013 970	2 894 667	353 476	11.7%	658 792	21.9%	434 794	15.0%	1 447 063	50.0%	285 653	45.5%	52.1%
Environmental Protection		310 151	324 059	21 328	6.8%	51 681	16.5%	54 515	17.3%	117 523	54.8%	25 700	41.2%	112.1%
Trading Services		6 052 141	6 010 835	662 025	10.9%	1 629 045	26.9%	1 076 412	17.9%	3 367 482	56.0%	804 256	51.4%	42.8%
Energy sources		1 228 075	1 334 700	257 735	20.9%	364 674	29.7%	234 013	17.5%	856 423	64.2%	208 665	53.4%	44.1%
Water Management		1 478 230	1 428 297	110 579	7.5%	296 976	20.1%	250 095	17.5%	657 649	46.0%	159 867	52.3%	56.4%
Waste Water Management		3 258 361	3 156 197	281 636	8.6%	940 428	28.9%	577 451	18.3%	1 799 516	57.0%	402 144	49.8%	43.6%
Waste Management		87 476	91 641	12 074	13.8%	26 968	30.8%	14 852	16.2%	53 894	58.8%	33 581	62.1%	(55.8%)
Other		77 484	85 926	14 788	19.1%	13 941	18.0%	11 940	13.9%	40 669	47.3%	11 407	43.0%	4.7%

Service charges	33 822 077	33 701 279	8 833 147	26.1%	8 563 746	25.3%	8 764 158	26.0%	26 161 050	77.6%	7 384 052	77.0%	18.7%
Other revenue	5 648 650	5 559 079	2 550 609	45.2%	2 450 556	43.4%	2 042 819	36.7%	7 043 983	126.7%	1 988 007	121.9%	2.8%
Transfers and Subsidies - Operational	7 117 374	7 337 594	3 819 667	53.7%	3 638 576	51.1%	3 809 511	51.9%	11 267 753	153.6%	2 671 036	132.0%	42.6%
Transfers and Subsidies - Capital	4 066 817	4 344 729	26 824	.7%	8 658	.2%	34 550	.8%	70 032	1.6%	63 139	11.0%	(45.3%)
Interest	777 395	1 334 698	379 012	48.8%	(155 974)	(20.1%)	954 507	71.7%	1 177 544	88.5%	539 700	110.5%	76.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 202 800)	(57 416 512)	(15 682 018)	26.9%	(16 008 290)	27.5%	(13 008 005)	22.7%	(44 698 313)	77.8%	(11 824 209)	76.9%	10.0%
Suppliers and employees	(58 202 800)	(57 416 512)	(15 682 018)	26.9%	(16 008 290)	27.5%	(13 008 005)	22.7%	(44 698 313)	77.8%	(11 824 209)	76.9%	10.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	6 885 244	8 649 131	3 661 296	53.2%	2 085 934	30.3%	5 825 293	67.4%	11 572 523	133.8%	4 114 521	151.4%	41.6%
Cash Flow from Investing Activities													
Receipts	248 007	(353 015)	(4 521 262)	(1 823.0%)	444 119	179.1%	(3 029 011)	858.0%	(7 106 154)	2 013.0%	(135 641)	(185.4%)	2 133.1%
Proceeds on disposal of PPE	70 772	84 226	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	3 029	(190 274)	38	1.3%	19	.6%	6	-	63	-	35	(2%)	(84.1%)
Decrease (increase) in non-current investments	174 207	(246 967)	(4 521 300)	(2 585.4%)	444 100	254.9%	(3 029 016)	1 226.5%	(7 106 217)	2 877.4%	(135 675)	(185.9%)	2 132.5%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 937 678)	(13 558 630)	(2 260 269)	17.5%	(3 062 040)	23.7%	(2 368 174)	17.5%	(7 690 482)	56.7%	(2 450 632)	65.6%	(3.4%)
Capital assets	(12 937 678)	(13 558 630)	(2 260 269)	17.5%	(3 062 040)	23.7%	(2 368 174)	17.5%	(7 690 482)	56.7%	(2 450 632)	65.6%	(3.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(12 689 670)	(13 911 645)	(6 781 532)	53.4%	(2 617 921)	20.6%	(5 397 184)	38.8%	(14 796 537)	106.4%	(2 586 273)	114.4%	108.7%
Cash Flow from Financing Activities													
Receipts	5 022 041	5 068 176	2 879 653	57.3%	36 670	.7%	23 511	.5%	2 939 834	58.0%	11 363	22.2%	106.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000 000	5 000 000	2 800 000	56.0%	-	-	-	-	2 800 000	56.0%	-	21.3%	-
Increase (decrease) in consumer deposits	22 041	68 176	79 653	361.4%	36 670	166.4%	23 511	34.5%	139 834	205.1%	11 363	299.3%	106.9%
Payments	(1 139 343)	(761 578)	(129 481)	11.4%	(410 976)	36.1%	(129 481)	17.0%	(669 937)	88.0%	2 029 981	(74.8%)	(106.4%)
Repayment of borrowing	(1 139 343)	(761 578)	(129 481)	11.4%	(410 976)	36.1%	(129 481)	17.0%	(669 937)	88.0%	2 029 981	(74.8%)	(106.4%)
Net Cash from(used) Financing Activities	3 882 699	4 306 598	2 750 173	70.8%	(374 306)	(9.6%)	(105 970)	(2.5%)	2 269 897	52.7%	2 041 343	86.5%	(105.2%)
Net Increase/(Decrease) in cash held	(1 921 728)	(955 916)	(370 063)	19.3%	(906 292)	47.2%	322 138	(33.7%)	(954 217)	99.8%	3 569 592	214.2%	(91.0%)
Cash/cash equivalents at the year begin:	15 968 628	14 246 331	-	-	13 876 268	86.9%	12 969 975	91.0%	-	-	11 797 557	-	9.9%
Cash/cash equivalents at the year end:	14 046 900	13 290 415	(370 063)	(2.6%)	12 969 975	92.3%	13 292 114	100.0%	13 292 114	100.0%	15 367 149	110.2%	(13.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	577 369	21.8%	96 100	3.6%	62 219	2.3%	1 918 631	72.3%	2 654 319	28.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	958 384	55.1%	12 316	.7%	39 605	2.3%	729 857	41.9%	1 740 162	18.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	836 071	36.8%	89 227	3.9%	43 638	1.9%	1 301 444	57.3%	2 270 380	24.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	252 198	27.2%	42 008	3.9%	23 805	2.2%	716 304	66.7%	1 074 305	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	169 123	25.5%	24 805	3.7%	16 095	2.4%	452 165	68.3%	662 187	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	133 742	13.4%	16 723	1.7%	19 238	1.9%	829 639	83.0%	999 341	10.9%	-	-	-	-
Interest on Arrear Debtor Accounts	85 728	24.8%	39 754	11.5%	37 984	11.0%	182 620	52.8%	346 086	3.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(93 494)	17.0%	(66 162)	12.0%	(8 495)	1.5%	(381 646)	69.4%	(549 796)	(6.0%)	-	-	-	-
Total By Income Source	2 959 121	32.2%	254 790	2.8%	234 087	2.5%	5 749 015	62.5%	9 197 012	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	137 307	127.6%	19 376	18.0%	5 931	5.5%	(54 978)	(51.1%)	107 636	1.2%	-	-	-	-
Commercial	1 271 730	66.9%	65 326	3.4%	36 599	1.9%	527 864	27.8%	1 901 519	20.7%	-	-	-	-
Households	1 374 402	21.8%	226 798	3.6%	151 438	2.4%	4 547 590	72.2%	6 300 228	68.5%	-	-	-	-
Other	175 681	19.8%	(56 709)	(6.4%)	40 119	4.5%	728 538	82.1%	887 629	9.7%	-	-	-	-
Total By Customer Group	2 959 121	32.2%	254 790	2.8%	234 087	2.5%	5 749 015	62.5%	9 197 012	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(87 311)	99.0%	(33)	-	(855)	1.0%	(1)	-	(88 200)	80.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(21 819)	100.0%	-	-	-	-	-	-	(21 819)	19.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(109 129)	99.2%	(33)	-	(855)	.8%	(1)	-	(110 019)	100.0%

Contact Details

Municipal Manager	Mr Lungelo Mbandazayo	021 400 1330
Chief Financial Officer	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	620 244	632 532	150 735	24.3%	151 251	24.4%	139 596	22.1%	441 582	69.8%	162 727	76.0%	(14.2%)
Exchange Revenue													
Service charges - Electricity	215 761	215 761	48 701	22.6%	48 289	22.4%	51 874	24.0%	148 864	69.0%	47 004	70.4%	10.4%
Service charges - Water	46 445	44 385	8 263	17.8%	11 030	23.7%	14 530	32.7%	33 823	76.2%	13 032	73.7%	11.5%
Service charges - Waste Water Management	34 752	35 667	9 982	25.8%	8 912	25.6%	8 875	24.9%	26 769	75.1%	8 300	75.1%	6.9%
Service charges - Waste Management	43 083	44 132	11 060	25.7%	11 007	25.5%	10 980	24.9%	33 047	74.9%	10 070	74.6%	9.0%
Sale of Goods and Rendering of Services	4 651	4 651	2 066	44.4%	456	9.8%	796	17.1%	3 318	71.3%	926	78.3%	(14.0%)
Agency services	4 940	4 002	883	17.9%	1 325	26.8%	1 119	28.0%	3 327	83.1%	750	78.2%	49.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	20 971	20 971	4 632	22.1%	5 095	24.3%	5 343	25.5%	15 070	71.9%	4 442	72.6%	20.3%
Interest earned from Current and Non Current Assets	1 954	1 954	617	31.6%	560	28.7%	282	14.4%	1 459	74.7%	279	55.0%	1.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 123	2 123	469	22.1%	686	32.3%	734	34.6%	1 889	89.0%	448	70.1%	63.8%
Licences or permits	68	68	30	44.5%	17	25.2%	23	34.0%	71	103.7%	26	67.7%	(10.8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 381	7 381	55	.7%	847	11.5%	73	1.0%	975	13.2%	136	16.3%	(46.6%)
Non-Exchange Revenue													
Property rates	55 068	57 548	20 414	37.1%	12 419	22.6%	12 470	21.7%	45 304	78.7%	11 376	78.3%	9.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 328	10 728	604	5.8%	421	4.1%	1 283	12.0%	2 308	21.5%	565	17.6%	127.1%
Licences or permits	1 168	1 168	497	42.6%	238	20.3%	284	24.3%	1 019	87.3%	293	77.0%	(2.8%)
Transfer and subsidies - Operational	125 959	136 401	41 131	32.7%	47 548	37.7%	28 435	20.8%	117 115	85.9%	25 268	86.2%	12.5%
Interest Receivables	4 177	4 177	1 080	25.9%	1 147	27.5%	1 190	28.5%	3 418	81.8%	1 005	75.1%	18.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 990	4 990	1 229	24.6%	1 216	24.4%	1 295	26.0%	3 740	75.0%	1 118	74.0%	15.9%
Gains on Disposal of Fixed and Intangible Assets	492	492	21	4.3%	36	7.3%	9	1.8%	65	13.3%	24	697.6%	(63.8%)
Other Gains	35 933	35 933	-	-	-	-	-	-	-	-	37 664	97.0%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	580 111	593 111	111 306	19.2%	124 805	21.5%	157 310	26.5%	393 421	66.3%	95 053	54.4%	65.5%
Employee related costs	204 241	198 332	43 195	21.1%	56 023	27.4%	46 453	23.4%	145 671	73.4%	42 480	71.6%	9.4%
Remuneration of councillors	8 693	8 599	1 941	22.3%	2 039	23.5%	2 403	27.9%	6 382	74.2%	2 036	75.3%	18.0%
Bulk purchases - electricity	165 056	170 537	49 860	30.2%	38 934	23.6%	43 090	25.3%	131 885	77.3%	34 153	76.4%	26.2%
Inventory consumed	35 851	42 596	4 913	13.7%	16 570	46.2%	5 315	12.5%	26 798	62.9%	4 936	46.0%	7.7%
Debt impairment	47 271	47 271	-	-	-	-	27 575	58.3%	27 575	58.3%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	32 483	32 483	-	-	-	-	18 948	58.3%	18 948	58.3%	-	-	(100.0%)
Interest/Dividends and Rent on Land	19 265	19 265	380	2.0%	813	4.2%	106	.6%	1 300	6.7%	169	7.2%	(37.2%)
Contracted services	17 804	23 052	1 816	10.2%	1 399	7.9%	4 883	21.2%	8 098	35.1%	1 993	35.8%	145.0%
Transfers and subsidies	2 312	2 549	419	18.1%	879	38.0%	2	.1%	1 300	51.0%	534	56.5%	(99.7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	46 989	48 260	8 760	18.6%	8 147	17.3%	8 535	17.7%	25 442	52.7%	8 751	59.7%	(2.5%)
Disposal of Fixed and Intangible Assets	145	145	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1	22	22	2 190.0%	-	-	-	-	22	100.0%	-	-	-
Surplus/(Deficit)	40 134	39 421	39 430		26 445		(17 715)		48 160		67 675		
Transfers and subsidies - capital (monetary allocations)	45 530	64 234	7 910	17.4%	7 552	16.6%	17 158	26.7%	32 620	50.8%	25 464	62.6%	(32.6%)
Transfers and subsidies - capital (in-kind)	46 000	94 495	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	131 664	198 150	47 339		33 997		(556)		80 780		93 139		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	131 664	198 150	47 339		33 997		(556)		80 780		93 139		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	131 664	198 150	47 339		33 997		(556)		80 780		93 139		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	131 664	198 150	47 339		33 997		(556)		80 780		93 139		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	47 231	66 613	8 987	19.0%	7 564	16.0%	17 269	25.9%	33 820	50.8%	26 086	61.1%	(33.8%)
National Government	41 769	38 244	7 910	18.9%	7 417	17.8%	2 675	7.0%	18 001	47.1%	9 591	85.8%	(72.1%)
Provincial Government	3 762	25 990	-	-	135	3.6%	14 416	55.5%	14 551	56.0%	15 840	54.9%	(9.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 530	64 234	7 910	17.4%	7 552	16.6%	17 091	26.6%	32 553	50.7%	25 431	62.5%	(32.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 701	2 379	1 078	63.4%	12	.7%	177	7.5%	1 267	53.3%	655	33.8%	(72.9%)
Capital Expenditure Functional	93 231	161 108	8 987	9.8%	7 564	8.1%	17 269	10.7%	33 820	21.0%	26 086	61.0%	(33.8%)
Municipal governance and administration	1 043	442	-	-	-	-	123	27.7%	123	27.7%	-	-	(100.0%)
Executive and Council	-	14	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 043	428	-	-	-	-	123	28.6%	123	28.6%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	153	188	-	-	-	-	101	54.0%	101	54.0%	28	70.4%	268.0%
Community and Social Services	153	153	-	-	-	-	101	66.4%	101	66.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	28	73.4%	(100.0%)
Public Safety	-	35	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 810	24 690	2 799	16.6%	4 794	28.5%	6 411	26.0%	14 004	56.7%	7 117	118.6%	(9.9%)
Planning and Development	15	15	-	-	-	-	-	-	-	-	1	2.4%	(100.0%)
Road Transport	16 795	24 675	2 799	16.7%	4 794	28.5%	6 411	26.0%	14 004	56.8%	7 116	118.9%	(9.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	75 224	135 789	6 189	8.2%	2 771	3.7%	10 633	7.8%	19 593	14.4%	18 942	39.9%	(43.9%)
Energy sources	50 441	94 293	580	1.2%	(76)	(.2%)	2 824	3.0%	3 329	3.5%	1 764	35.0%	60.1%
Water Management	16 301	19 823	2 594	15.9%	535	3.3%	1 310	6.6%	4 439	22.4%	4 313	28.1%	(69.6%)
Waste Water Management	4 448	16 803	-	-	956	21.5%	6 499	38.7%	7 455	44.4%	4 030	19.2%	61.3%
Waste Management	4 034	4 869	3 014	74.7%	1 355	33.6%	-	-	4 369	89.7%	8 836	100.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	568 604	572 808	153 885	27.1%	148 724	26.2%	131 915	23.0%	434 524	75.9%	142 764	82.1%	(7.6%)
Property rates	49 591	47 366	13 873	28.0%	11 931	24.1%	10 570	22.3%	36 374	76.8%	10 828	89.8%	(2.4%)

Service charges	306 311	281 095	66 949	21.9%	69 057	22.5%	75 845	27.0%	211 851	75.4%	72 398	75.2%	4.8%
Other revenue	22 807	21 964	(12 588)	(55.2%)	5 116	22.4%	(2 263)	(10.3%)	(9 735)	(44.3%)	19 483	173.7%	(111.6%)
Transfers and Subsidies - Operational	125 959	136 099	44 784	35.6%	45 494	36.1%	31 531	23.2%	121 809	89.5%	25 893	88.5%	21.8%
Transfers and Subsidies - Capital	45 530	67 865	40 915	89.9%	16 752	36.8%	15 944	23.5%	73 611	108.5%	13 651	85.1%	16.8%
Interest	18 405	18 418	(49)	(.3%)	375	2.0%	289	1.6%	615	3.3%	512	8.3%	(43.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(490 431)	(497 579)	(191 422)	39.0%	(207 925)	42.4%	(177 447)	35.7%	(576 794)	115.9%	(157 889)	125.0%	12.4%
Suppliers and employees	(486 261)	(492 844)	(191 422)	39.4%	(207 925)	42.8%	(177 447)	36.0%	(576 794)	117.0%	(157 846)	126.3%	12.4%
Finance charges	(2 186)	(2 186)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 984)	(2 549)	-	-	-	-	-	-	-	-	(43)	1.9%	(100.0%)
Net Cash from(used) Operating Activities	78 373	75 230	(37 538)	(48.0%)	(59 201)	(75.7%)	(45 532)	(60.5%)	(142 270)	(189.1%)	(15 125)	(94.5%)	201.0%
Cash Flow from Investing Activities													
Receipts	3 860	3 860	-	-	0	-	-	-	0	-	8	.3%	(100.0%)
Proceeds on disposal of PPE	3 860	3 860	-	-	0	-	-	-	0	-	8	.3%	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 231)	(66 613)	(29 285)	62.0%	(9 366)	19.8%	(4 691)	7.0%	(43 342)	65.1%	(23 352)	82.8%	(79.9%)
Capital assets	(47 231)	(66 613)	(29 285)	62.0%	(9 366)	19.8%	(4 691)	7.0%	(43 342)	65.1%	(23 352)	82.8%	(79.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(43 371)	(62 753)	(29 285)	67.5%	(9 366)	21.6%	(4 691)	7.5%	(43 342)	69.1%	(23 344)	86.2%	(79.9%)
Cash Flow from Financing Activities													
Receipts	-	-	19	-	(25)	-	6	-	(1)	-	10	-	(41.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	19	-	(25)	-	6	-	(1)	-	10	-	(41.3%)
Payments	(1 709)	(1 709)	-	-	(693)	40.5%	-	-	(693)	40.5%	-	52.3%	-
Repayment of borrowing	(1 709)	(1 709)	-	-	(693)	40.5%	-	-	(693)	40.5%	-	52.3%	-
Net Cash from(used) Financing Activities	(1 709)	(1 709)	19	(1.1%)	(718)	42.0%	6	(.4%)	(693)	40.6%	10	51.4%	(41.3%)
Net Increase/(Decrease) in cash held	33 093	10 768	(66 804)	(201.9%)	(69 285)	(209.4%)	(50 217)	(466.4%)	(186 305)	(1 730.2%)	(38 458)	(1 033.7%)	30.6%
Cash/cash equivalents at the year begin:	(18 437)	14 373	14 373	(78.0%)	(52 431)	284.4%	(121 716)	(846.8%)	14 373	100.0%	(136 140)	100.0%	(10.6%)
Cash/cash equivalents at the year end:	14 655	25 141	(52 431)	(357.8%)	(121 716)	(830.5%)	(171 932)	(683.9%)	(171 932)	(683.9%)	(174 998)	(893.0%)	(1.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 716	7.8%	3 480	5.7%	3 516	5.8%	48 806	80.6%	60 517	19.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 955	46.3%	3 866	12.0%	1 767	5.5%	11 699	36.2%	32 297	10.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 332	12.1%	1 621	4.5%	1 101	3.1%	28 643	80.2%	35 598	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 603	6.0%	2 625	4.4%	2 188	3.6%	51 882	86.0%	60 299	19.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 358	6.7%	2 911	4.5%	2 376	3.6%	55 716	85.2%	65 361	20.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	352	20.4%	44	2.5%	34	2.0%	1 291	75.1%	1 720	5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 388	4.1%	2 288	3.9%	2 183	3.7%	51 653	88.3%	58 511	18.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 744)	(6 591.9%)	22	24.7%	22	25.6%	5 788	6 641.5%	87	-	-	-	-	-
Total By Income Source	28 970	9.2%	16 856	5.4%	13 188	4.2%	255 478	81.2%	314 492	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 085	14.5%	463	6.2%	211	2.8%	5 719	76.5%	7 478	2.4%	-	-	-	-
Commercial	11 259	48.4%	2 988	12.6%	1 165	5.0%	7 869	33.8%	23 280	7.4%	-	-	-	-
Households	14 705	6.0%	11 700	4.8%	10 170	4.2%	207 857	85.0%	244 432	77.7%	-	-	-	-
Other	1 920	4.9%	1 705	4.3%	1 642	4.2%	34 034	86.6%	39 302	12.5%	-	-	-	-
Total By Customer Group	28 970	9.2%	16 856	5.4%	13 188	4.2%	255 478	81.2%	314 492	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 403	20.6%	11	-	-	-	70 729	79.3%	89 143	83.8%
Bulk Water	1 118	100.0%	-	-	-	-	-	-	1 118	1.1%
PAYE deductions	1 716	100.0%	-	-	-	-	-	-	1 716	1.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 694	100.0%	-	-	-	-	-	-	2 694	2.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 876	31.1%	4 070	67.6%	-	-	78	1.3%	6 024	5.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 475	100.0%	-	-	-	-	-	-	4 475	4.2%
Medical Aid deductions	1 154	100.0%	-	-	-	-	-	-	1 154	1.1%
Total	31 435	29.6%	4 081	3.8%	-	-	70 807	66.6%	106 323	100.0%

Contact Details

Municipal Manager	Mr Mr Lionel Phillips	027 201 3301
Chief Financial Officer	Mr Mr Enrico Alfred	027 201 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	514 610	539 630	138 578	26.9%	135 383	26.3%	130 253	24.1%	404 215	74.9%	123 826	73.8%	5.2%
Exchange Revenue													
Service charges - Electricity	168 694	175 977	45 378	26.9%	39 045	23.1%	42 405	24.1%	126 828	72.1%	35 307	72.3%	20.1%
Service charges - Water	34 221	34 944	7 676	22.4%	8 847	25.9%	10 154	29.1%	26 677	76.3%	9 276	74.2%	9.5%
Service charges - Waste Water Management	15 309	15 914	4 252	27.8%	3 986	26.0%	3 830	24.1%	12 068	75.8%	3 705	75.6%	3.4%
Service charges - Waste Management	14 318	14 677	3 834	26.8%	3 656	25.5%	3 642	24.8%	11 131	75.8%	3 483	75.9%	4.6%
Sale of Goods and Rendering of Services	4 781	5 008	1 599	33.4%	1 819	38.1%	1 426	28.5%	4 844	96.7%	888	92.8%	60.6%
Agency services	4 171	4 158	1 166	28.0%	1 125	27.0%	1 194	28.7%	3 485	83.8%	1 256	77.5%	(5.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 265	6 511	1 719	23.7%	1 559	21.5%	1 478	22.7%	4 756	73.0%	1 807	56.5%	(18.2%)
Interest earned from Current and Non Current Assets	7 788	10 853	2 835	36.4%	2 833	36.4%	3 185	29.3%	8 853	81.6%	2 559	88.1%	24.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	781	966	287	36.7%	190	24.4%	322	33.4%	800	82.8%	163	72.7%	98.1%
Licences or permits	2	2	0	9.9%	1	32.9%	-	-	1	51.2%	2	118.5%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	55	55	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	356	401	350	98.4%	355	99.9%	(245)	(61.0%)	460	114.7%	152	214.9%	(260.8%)
Non-Exchange Revenue													
Property rates	76 578	80 951	24 217	31.6%	18 944	24.7%	18 912	23.4%	62 072	76.7%	16 540	78.0%	14.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	45 587	54 330	9 666	21.2%	13 770	30.2%	14 843	27.3%	38 279	70.5%	22 102	58.7%	(32.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 882	110 390	33 362	30.4%	37 131	33.8%	26 960	24.4%	97 453	88.3%	23 244	84.3%	16.0%
Interest Receivables	4 743	4 222	1 105	23.3%	997	21.0%	983	23.3%	3 084	73.1%	1 176	75.0%	(16.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 431	4 493	1 132	20.9%	1 112	20.5%	1 090	24.3%	3 334	74.2%	2 165	164.8%	(49.6%)
Gains on Disposal of Fixed and Intangible Assets	400	400	-	-	15	3.7%	-	-	15	3.7%	-	-	-
Other Gains	14 248	15 377	-	-	-	-	76	.5%	76	.5%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	514 020	538 419	111 740	21.7%	116 184	22.6%	130 264	24.2%	358 189	66.5%	107 446	66.4%	21.2%
Employee related costs	164 632	160 570	34 851	21.2%	44 145	26.8%	36 941	23.0%	115 937	72.2%	33 679	73.0%	9.7%
Remuneration of councillors	6 831	6 634	1 615	23.6%	1 547	22.7%	1 728	26.0%	4 891	73.7%	1 543	74.0%	12.0%
Bulk purchases - electricity	141 209	148 477	37 402	26.5%	20 885	14.8%	41 602	28.0%	99 890	67.3%	26 631	66.7%	56.2%
Inventory consumed	14 186	17 001	2 855	20.1%	4 524	31.9%	2 813	16.5%	10 193	60.0%	3 410	67.6%	(17.5%)
Debt impairment	52 790	64 529	13 204	25.0%	13 207	25.0%	17 896	27.7%	44 307	68.7%	16 097	68.5%	11.2%
Depreciation, Amortisation and Impairment	33 534	36 371	7 507	22.4%	7 507	22.4%	7 388	20.3%	22 402	61.6%	6 225	66.6%	18.7%
Interest/Dividends and Rent on Land	12 415	12 719	2 716	21.9%	2 760	22.2%	2 840	22.3%	8 316	65.4%	2 222	63.7%	27.8%
Contracted services	45 175	51 290	4 510	10.0%	11 895	26.3%	12 186	23.8%	28 591	55.7%	8 212	56.0%	48.4%
Transfers and subsidies	750	755	6	.7%	-	-	30	4.0%	36	4.8%	10	9.6%	195.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	40 037	36 486	7 074	17.7%	9 715	24.3%	6 838	18.7%	23 627	64.8%	9 416	55.2%	(27.4%)
Disposal of Fixed and Intangible Assets	400	400	-	-	-	-	-	-	-	-	-	-	-
Other Losses	2 060	3 188	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	590	1 211	26 838		19 199		(11)		46 026		16 380		
Transfers and subsidies - capital (monetary allocations)	39 848	33 896	584	1.5%	10 939	27.5%	7 370	21.7%	18 892	55.7%	7 003	23.1%	5.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 438	35 107	27 422		30 138		7 359		64 918		23 383		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40 438	35 107	27 422		30 138		7 359		64 918		23 383		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 438	35 107	27 422		30 138		7 359		64 918		23 383		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 438	35 107	27 422		30 138		7 359		64 918		23 383		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	78 459	73 864	2 008	2.6%	11 762	15.0%	8 225	11.1%	21 995	29.8%	9 919	20.9%	(17.1%)
National Government	29 014	22 300	1 196	4.1%	8 373	28.9%	2 913	13.1%	12 482	56.0%	3 214	23.4%	(9.3%)
Provincial Government	10 834	11 597	584	5.4%	1 289	11.9%	4 538	39.1%	6 410	55.3%	3 927	23.0%	15.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 848	33 896	1 779	4.5%	9 662	24.2%	7 451	22.0%	18 892	55.7%	7 141	23.3%	4.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 611	39 968	229	.6%	2 100	5.4%	774	1.9%	3 103	7.8%	2 778	14.1%	(72.1%)
Capital Expenditure Functional	78 459	73 864	2 008	2.6%	11 762	15.0%	8 225	11.1%	21 995	29.8%	9 919	20.9%	(17.1%)
Municipal governance and administration	990	901	13	1.3%	17	1.7%	67	7.5%	98	10.8%	109	23.0%	(38.1%)
Executive and Council	30	61	11	37.6%	-	-	-	-	11	18.5%	-	-	-
Finance and administration	960	840	2	.2%	17	1.8%	67	8.0%	86	10.3%	109	23.0%	(38.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	23 923	18 748	733	3.1%	4 374	18.3%	1 156	6.2%	6 264	33.4%	3 356	19.5%	(65.5%)
Community and Social Services	15 456	14 372	534	3.5%	3 610	23.4%	1 583	11.0%	5 726	39.8%	-	-	(100.0%)
Sport And Recreation	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 750	3 161	200	7.3%	224	8.2%	113	3.6%	537	17.0%	-	-	(100.0%)
Housing	4 517	16	-	-	540	12.0%	(540)	(3 483.5%)	-	-	3 356	46.1%	(116.1%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 711	12 925	666	5.7%	4 027	34.4%	1 759	13.6%	6 452	49.9%	446	10.0%	294.6%
Planning and Development	5 711	6 925	666	11.7%	4 027	70.5%	1 759	25.4%	6 452	93.2%	-	-	(100.0%)
Road Transport	6 000	6 000	-	-	-	-	-	-	-	-	446	15.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 835	41 290	596	1.4%	3 344	8.0%	5 243	12.7%	9 182	22.2%	6 009	21.9%	(12.7%)
Energy sources	7 450	10 163	-	-	-	-	30	.3%	30	.3%	568	5.8%	(94.7%)
Water Management	18 775	15 836	584	3.1%	63	.3%	3 120	19.7%	3 766	23.8%	625	4.6%	399.0%
Waste Water Management	1 625	7 902	12	.8%	2 590	159.4%	2 093	26.5%	4 695	59.4%	4 815	49.4%	(56.5%)
Waste Management	13 986	7 390	-	-	691	4.9%	-	-	691	9.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26									2024/25		Q3 of 2024/25 to Q3 of 2025/26	
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands														
Cash Flow from Operating Activities														
Receipts														
Property rates		469 981	478 402	179 217	38.1%	153 194	32.6%	137 773	28.8%	470 184	98.3%	130 714	93.9%	5.4%
		70 140	76 519	16 586	23.6%	16 063	22.9%	16 016	20.9%	48 666	63.6%	14 756	72.0%	8.5%

Service charges	224 312	229 382	76 063	33.9%	65 852	29.4%	69 485	30.3%	211 400	92.2%	58 777	90.5%	18.2%
Other revenue	13 672	14 842	31 704	231.9%	18 466	135.1%	17 137	115.5%	67 307	453.5%	14 875	399.8%	15.2%
Transfers and Subsidies - Operational	108 060	110 657	38 649	35.8%	28 446	26.3%	22 604	20.4%	89 699	81.1%	24 069	82.3%	(6.1%)
Transfers and Subsidies - Capital	41 937	33 896	12 182	29.0%	20 560	49.0%	8 703	25.7%	41 446	122.3%	14 780	83.1%	(41.1%)
Interest	11 861	13 106	4 033	34.0%	3 805	32.1%	3 829	29.2%	11 667	89.0%	3 458	104.2%	10.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(422 508)	(430 723)	(71 466)	16.9%	(115 397)	27.3%	(97 132)	22.6%	(283 995)	65.9%	(55 731)	41.8%	74.3%
Suppliers and employees	(422 753)	(430 928)	(71 466)	16.9%	(115 397)	27.3%	(97 132)	22.5%	(283 995)	65.9%	(55 731)	41.8%	74.3%
Finance charges	(84)	(100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	330	305	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 473	47 679	107 751	227.0%	37 796	79.6%	40 642	85.2%	186 189	390.5%	74 983	346.3%	(45.8%)
Cash Flow from Investing Activities													
Receipts	-	-	(633)	-	(967)	-	(1 386)	-	(2 987)	-	330	-	(520.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(633)	-	(967)	-	(1 386)	-	(2 987)	-	330	-	(520.3%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 459)	(73 864)	(2 576)	3.3%	(13 445)	17.1%	(9 480)	12.8%	(25 501)	34.5%	(11 183)	39.0%	(15.2%)
Capital assets	(78 459)	(73 864)	(2 576)	3.3%	(13 445)	17.1%	(9 480)	12.8%	(25 501)	34.5%	(11 183)	39.0%	(15.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(78 459)	(73 864)	(3 210)	4.1%	(14 412)	18.4%	(10 866)	14.7%	(28 489)	38.6%	(10 853)	38.0%	.1%
Cash Flow from Financing Activities													
Receipts	-	-	67	-	32	-	6	-	105	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	67	-	32	-	6	-	105	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	67	-	32	-	6	-	105	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(30 986)	(26 185)	104 608	(337.6%)	23 416	(75.6%)	29 781	(113.7%)	157 805	(602.7%)	64 130	(3 031.3%)	(53.6%)
Cash/cash equivalents at the year begin:	62 756	104 598	104 616	166.7%	209 206	333.4%	232 622	222.4%	104 616	100.0%	242 719	99.3%	(4.2%)
Cash/cash equivalents at the year end:	31 770	78 413	209 206	658.5%	232 622	732.2%	262 403	334.6%	262 403	334.6%	306 848	577.3%	(14.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 121	13.4%	1 682	7.2%	1 164	5.0%	17 319	74.4%	23 286	16.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 136	41.1%	2 896	13.0%	886	4.0%	9 283	41.8%	22 201	16.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 644	13.1%	2 299	5.3%	1 278	3.0%	33 881	78.6%	43 101	31.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 428	6.6%	873	5.3%	655	3.3%	13 722	62.8%	16 578	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 462	12.4%	842	7.1%	520	4.4%	9 003	76.1%	11 826	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	67	100.0%	67	-	-	-	-	-
Interest on Arrear Debtor Accounts	565	2.4%	844	3.5%	793	3.3%	21 646	90.8%	23 847	17.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 220)	128.6%	45	(1.8%)	23	(9%)	649	(25.9%)	(2 504)	(1.8%)	-	-	-	-
Total By Income Source	18 134	13.1%	9 480	6.8%	5 219	3.8%	105 571	76.3%	138 404	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	910	10.9%	571	6.8%	348	4.2%	6 547	78.2%	8 376	6.1%	-	-	-	-
Commercial	6 997	24.9%	2 632	9.4%	964	3.4%	17 454	62.2%	28 047	20.3%	-	-	-	-
Households	10 227	10.0%	6 277	6.2%	3 907	3.8%	81 570	80.0%	101 981	73.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18 134	13.1%	9 480	6.8%	5 219	3.8%	105 571	76.3%	138 404	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 649	100.0%	-	-	-	-	-	-	11 649	67.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	116	100.0%	-	-	-	-	-	-	116	.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	149	2.7%	87	1.6%	-	-	5 194	95.6%	5 431	31.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 914	69.3%	87	.5%	-	-	5 194	30.2%	17 195	100.0%

Contact Details

Municipal Manager	Mr Mr Gerrit Matthysse	027 482 8000
Chief Financial Officer	Mr Jerome Booysen	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	621 901	618 308	185 438	29.8%	167 773	27.0%	165 664	26.8%	518 876	83.9%	150 516	69.2%	10.1%
Property rates	121 170	122 257	25 947	21.4%	28 134	23.2%	27 205	22.3%	81 287	66.5%	25 957	63.7%	4.8%

Service charges	320 386	320 108	81 016	25.3%	83 698	26.1%	89 023	27.8%	253 738	79.3%	80 125	78.8%	11.1%
Other revenue	23 008	25 361	25 425	107.7%	14 337	60.7%	13 577	53.5%	53 338	210.3%	12 809	219.4%	6.0%
Transfers and Subsidies - Operational	99 765	100 088	35 584	35.7%	28 033	28.1%	21 721	21.7%	85 338	85.3%	17 653	40.8%	23.0%
Transfers and Subsidies - Capital	28 356	26 926	12 860	45.4%	8 862	31.3%	9 640	35.8%	31 362	116.5%	7 800	54.6%	23.6%
Interest	28 616	23 568	4 606	16.1%	4 709	16.5%	4 499	19.1%	13 813	58.6%	6 172	70.1%	(27.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(568 458)	(573 387)	(202 224)	35.6%	(213 208)	37.5%	(175 593)	30.6%	(591 025)	103.1%	(195 914)	92.8%	(10.4%)
Suppliers and employees	(543 295)	(548 725)	(202 224)	37.2%	(213 184)	39.2%	(175 593)	32.0%	(591 001)	107.7%	(195 914)	96.4%	(10.4%)
Finance charges	(14 618)	(14 161)	-	-	(23)	2%	-	-	(23)	2%	-	-	-
Transfers and Subsidies	(10 544)	(10 501)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 444	44 921	(16 786)	(31.4%)	(45 434)	(85.0%)	(9 929)	(22.1%)	(72 149)	(160.6%)	(45 398)	(142.4%)	(78.1%)
Cash Flow from Investing Activities													
Receipts	7 439	8 789	1 363	18.3%	1 037	13.9%	279	3.2%	2 680	30.5%	7 168	89.5%	(96.1%)
Proceeds on disposal of PPE	-	1 350	1 494	-	2	-	62	4.6%	1 557	115.3%	8	.7%	718.6%
Decrease (increase) in non-current receivables	7 439	7 439	(130)	(1.7%)	1 035	13.9%	218	2.9%	1 123	15.1%	7 161	102.3%	(97.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(96 547)	(106 415)	(13 128)	13.6%	(18 438)	19.1%	(12 993)	12.2%	(44 559)	41.9%	(13 589)	57.0%	(4.4%)
Capital assets	(96 547)	(106 415)	(13 128)	13.6%	(18 438)	19.1%	(12 993)	12.2%	(44 559)	41.9%	(13 589)	57.0%	(4.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(89 108)	(97 626)	(11 765)	13.2%	(17 401)	19.5%	(12 714)	13.0%	(41 879)	42.9%	(6 421)	53.6%	98.0%
Cash Flow from Financing Activities													
Receipts	28 300	42 370	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 300	42 370	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 464)	(16 675)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(13 464)	(16 675)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	14 836	25 695	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(20 829)	(27 010)	(28 551)	137.1%	(62 835)	301.7%	(22 643)	83.8%	(114 029)	422.2%	(51 819)	4 747.8%	(56.3%)
Cash/cash equivalents at the year begin:	184 406	221 493	223 240	121.1%	192 942	104.6%	130 107	58.7%	223 240	100.8%	106 318	99.6%	22.4%
Cash/cash equivalents at the year end:	163 578	194 483	192 942	118.0%	130 107	79.5%	107 464	55.3%	107 464	55.3%	54 499	28.5%	97.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 063	26.9%	2 261	10.0%	1 522	6.8%	12 687	56.3%	22 533	17.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 326	61.7%	3 236	15.0%	694	3.2%	4 339	20.1%	21 594	16.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 149	24.0%	2 804	6.6%	1 261	3.0%	28 049	66.4%	42 263	32.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 917	17.3%	831	7.5%	670	6.2%	7 741	70.0%	11 060	8.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 128	19.8%	1 993	7.7%	1 353	5.2%	17 366	67.2%	25 841	19.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(449)	100.0%	-	-	-	-	-	-	(449)	(3%)	-	-	-	-
Interest on Arrear Debtor Accounts	863	7.1%	651	5.3%	593	4.9%	10 103	82.7%	12 211	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 198)	179.0%	51	(1.8%)	32	(1.1%)	2 211	(76.1%)	(2 904)	(2.2%)	-	-	-	-
Total By Income Source	31 800	24.1%	11 827	8.9%	6 026	4.6%	82 496	62.4%	132 149	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	738	5.6%	683	5.2%	669	5.1%	11 133	84.2%	13 224	10.0%	-	-	-	-
Commercial	12 588	41.8%	3 486	11.6%	800	2.7%	13 233	44.0%	30 106	22.8%	-	-	-	-
Households	16 233	19.3%	7 633	9.1%	4 527	5.4%	55 929	66.3%	84 322	63.8%	-	-	-	-
Other	2 242	49.9%	25	.6%	29	.6%	2 200	48.9%	4 496	3.4%	-	-	-	-
Total By Customer Group	31 800	24.1%	11 827	8.9%	6 026	4.6%	82 496	62.4%	132 149	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	577	100.0%	-	-	-	-	-	-	577	83.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	115	100.0%	-	-	-	-	-	-	115	16.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	692	100.0%	-	-	-	-	-	-	692	100.0%

Contact Details

Municipal Manager	Adv H Linde (Hanlie)	022 913 6011
Chief Financial Officer	Mr Pieter Willem Erasmus	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1 889 743	1 884 754	444 905	23.5%	506 974	26.8%	463 776	24.6%	1 415 655	75.1%	417 790	73.7%	11.0%
Exchange Revenue													
Service charges - Electricity	653 809	639 408	138 390	21.2%	175 584	26.9%	145 296	22.7%	459 271	71.8%	131 399	70.0%	10.6%
Service charges - Water	199 665	214 800	32 667	16.4%	69 638	34.9%	66 886	31.1%	169 191	78.8%	57 457	73.8%	16.4%
Service charges - Waste Water Management	110 365	109 131	27 008	24.5%	27 140	24.6%	27 619	25.3%	81 767	74.9%	24 837	73.7%	11.2%
Service charges - Waste Management	102 029	102 352	25 313	24.8%	25 582	25.1%	25 368	24.8%	76 263	74.5%	23 902	75.1%	6.1%
Sale of Goods and Rendering of Services	10 795	10 414	2 142	19.8%	2 447	22.7%	2 162	20.8%	6 751	64.8%	2 109	65.6%	2.6%
Agency services	11 580	11 500	2 670	23.1%	2 612	22.6%	2 496	21.7%	7 778	67.6%	2 146	69.2%	16.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 346	13 252	3 191	22.2%	3 443	24.0%	3 579	27.0%	10 213	77.1%	3 319	71.8%	7.8%
Interest earned from Current and Non Current Assets	74 022	74 022	18 139	24.5%	19 342	26.1%	18 716	25.3%	56 197	75.9%	19 354	75.8%	(3.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16 839	16 960	4 046	24.0%	5 560	33.0%	5 181	30.6%	14 787	87.2%	4 198	80.7%	23.4%
Licences or permits	1 698	1 352	334	19.7%	304	17.9%	392	29.0%	1 031	76.2%	360	61.8%	9.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	60 507	30 394	189	.3%	5 995	9.9%	8 941	29.4%	15 125	49.8%	202	8.1%	4 317.8%
Development Charges	6 326	38 836	2 071	32.7%	3 247	51.3%	4 563	11.7%	9 881	25.4%	2 999	107.3%	52.2%
Operational Revenue	2 993	2 760	517	17.3%	470	15.7%	626	22.7%	1 614	58.5%	738	71.8%	(15.2%)
Non-Exchange Revenue													
Property rates	382 404	384 763	105 262	27.5%	93 164	24.4%	93 903	24.4%	292 330	76.0%	86 555	75.4%	8.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 898	21 337	4 041	14.5%	6 452	23.1%	6 368	29.8%	16 861	79.0%	9 081	33.8%	(29.9%)
Licences or permits	5	3	0	7.9%	1	9.9%	1	20.8%	1	58.3%	0	41.0%	5.9%
Transfer and subsidies - Operational	166 153	166 561	66 503	40.0%	54 802	33.0%	40 469	24.3%	161 774	97.1%	38 493	94.1%	5.1%
Interest Receivables	9 649	8 750	2 205	22.8%	2 102	21.8%	2 202	25.2%	6 509	74.4%	2 235	76.0%	(1.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	38 659	38 159	10 217	26.4%	9 086	23.5%	9 008	23.6%	28 310	74.2%	8 404	70.4%	7.2%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 943 259	1 885 325	403 101	20.7%	463 994	23.9%	399 368	21.2%	1 266 463	67.2%	369 108	63.6%	8.2%
Employee related costs	603 330	601 348	139 911	23.2%	140 831	23.3%	143 485	23.9%	424 227	70.5%	133 563	69.7%	7.4%
Remuneration of councillors	17 063	17 063	3 526	20.7%	3 514	20.6%	3 541	20.8%	10 582	62.0%	3 461	67.7%	2.3%
Bulk purchases - electricity	545 740	535 740	114 714	21.0%	146 834	26.9%	104 634	19.5%	366 182	68.4%	94 649	65.7%	10.5%
Inventory consumed	145 111	133 936	29 493	20.3%	26 746	18.4%	34 547	25.8%	90 786	67.8%	32 201	60.7%	7.3%
Debt impairment	10 153	18 425	16 430	161.8%	14 583	143.6%	437	2.4%	31 449	170.7%	(2 529)	(4.3%)	(117.3%)
Depreciation, Amortisation and Impairment	194 581	194 581	45 127	23.2%	45 156	23.2%	44 208	22.7%	134 491	69.1%	42 679	66.4%	3.6%
Interest/Dividends and Rent on Land	15 815	15 811	3 954	25.0%	3 954	25.0%	4 023	25.4%	11 930	75.5%	4 882	75.0%	(17.6%)
Contracted services	237 615	203 787	18 646	7.8%	38 273	16.1%	41 265	20.2%	98 183	48.2%	35 072	42.9%	17.7%
Transfers and subsidies	1 568	1 568	342	21.8%	98	6.2%	279	17.8%	718	45.8%	321	34.1%	(13.0%)
Irrecoverable debts written off	31 147	22 096	3 948	12.7%	8 556	27.5%	1 989	9.0%	14 494	65.6%	3 913	32.7%	(49.2%)
Operational Cost and Other Cost	117 150	120 786	26 579	22.7%	29 657	25.3%	13 897	11.5%	70 132	58.1%	12 672	61.8%	9.7%
Disposal of Fixed and Intangible Assets	-	38	22	-	16	-	60	159.0%	98	259.0%	69	188.9%	(13.3%)
Other Losses	23 984	20 145	411	1.7%	5 778	24.1%	7 002	34.8%	13 191	65.5%	8 154	109.5%	(14.1%)
Surplus/(Deficit)	(53 516)	(571)	41 804		42 980		64 408		149 192		48 682		
Transfers and subsidies - capital (monetary allocations)	76 888	40 147	4 713	6.1%	7 186	9.3%	12 808	31.9%	24 707	61.5%	8 994	40.7%	42.4%
Transfers and subsidies - capital (in-kind)	-	606	-	-	570	-	36	5.9%	606	100.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	23 372	40 182	46 517		50 736		77 252		174 505		57 676		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 372	40 182	46 517		50 736		77 252		174 505		57 676		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 372	40 182	46 517		50 736		77 252		174 505		57 676		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 372	40 182	46 517		50 736		77 252		174 505		57 676		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		361 462	248 410	18 599	5.1%	32 569	9.0%	30 568	12.3%	81 735	32.9%	32 217	35.8%	(5.1%)
National Government		21 944	26 480	3 736	17.0%	5 598	25.5%	8 146	30.8%	17 480	66.0%	5 444	38.1%	49.6%
Provincial Government		54 943	13 667	478	.9%	864	1.6%	4 088	29.9%	5 429	39.7%	2 793	37.1%	46.4%
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	606	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		76 888	40 753	4 213	5.5%	6 462	8.4%	12 234	30.0%	22 910	56.2%	8 237	37.7%	48.5%
Borrowing		1 021	3 696	-	-	317	31.1%	-	-	317	8.6%	-	-	-
Internally generated funds		283 553	203 961	14 386	5.1%	25 789	9.1%	18 334	9.0%	58 509	28.7%	23 980	36.0%	(23.5%)
Capital Expenditure Functional		361 462	248 410	18 599	5.1%	33 139	9.2%	30 603	12.3%	82 341	33.1%	32 217	35.8%	(5.0%)
Municipal governance and administration		87 322	39 221	1 435	1.6%	5 478	6.3%	3 046	7.8%	9 959	25.4%	3 795	22.7%	(19.7%)
Executive and Council		87 322	39 221	1 435	1.6%	5 478	6.3%	3 046	7.8%	9 959	25.4%	3 795	22.7%	(19.7%)
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		15 216	20 264	923	6.1%	2 122	13.9%	3 563	17.6%	6 608	32.6%	2 520	29.2%	41.4%
Community and Social Services		2 490	3 164	401	16.1%	428	17.2%	404	12.8%	1 232	39.0%	359	17.1%	12.5%
Sport And Recreation		7 597	9 782	449	5.9%	1 142	15.0%	1 757	18.0%	3 349	34.2%	1 155	33.4%	52.1%
Public Safety		4 572	6 660	73	1.6%	552	12.1%	1 373	20.6%	1 999	30.0%	966	29.4%	42.1%
Housing		557	659	-	-	-	-	28	4.3%	28	4.3%	39	33.7%	(28.3%)
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		88 502	63 627	4 889	5.5%	5 741	6.5%	5 346	8.4%	15 975	25.1%	8 505	37.2%	(37.1%)
Planning and Development		15 169	16 456	4 513	29.8%	4 095	27.0%	-	-	8 608	52.3%	752	13.2%	(100.0%)
Road Transport		72 834	45 541	375	.5%	1 646	2.3%	4 383	9.6%	6 404	14.1%	7 621	43.2%	(42.5%)
Environmental Protection		500	1 630	-	-	-	-	962	59.0%	962	59.0%	132	17.4%	627.7%
Trading Services		170 022	124 898	11 352	6.7%	19 799	11.6%	18 649	14.9%	49 800	39.9%	17 397	38.4%	7.2%
Energy sources		21 912	39 703	5 381	24.6%	6 334	28.9%	6 038	15.2%	17 752	44.7%	8 305	33.4%	(27.3%)
Water Management		48 930	18 923	48	.1%	65	.1%	445	2.4%	558	2.9%	794	64.8%	(44.0%)
Waste Water Management		91 867	51 756	2 803	3.1%	9 816	10.7%	10 752	20.8%	23 371	45.2%	6 525	42.1%	64.8%
Waste Management		7 313	14 516	3 121	42.7%	3 584	49.0%	1 414	9.7%	8 119	55.9%	1 773	11.7%	(20.2%)
Other		400	400	-	-	-	-	-	-	-	-	-	41.0%	-

Service charges	1 252 706	1 250 946	301 994	24.1%	302 532	24.2%	302 650	24.2%	907 176	72.5%	279 043	84.9%	8.5%
Other revenue	239 855	220 756	35 675	14.9%	33 622	14.0%	31 245	14.2%	100 542	45.5%	20 692	166.8%	51.0%
Transfers and Subsidies - Operational	226 660	185 314	71 683	31.6%	54 283	23.9%	56 106	30.3%	182 071	98.3%	46 692	109.7%	20.2%
Transfers and Subsidies - Capital	77 188	31 294	12 034	15.6%	462	6%	17 072	54.6%	29 568	94.5%	31 191	72.8%	(45.3%)
Interest	74 022	74 022	18 139	24.5%	19 342	26.1%	18 716	25.3%	56 197	75.9%	23 100	75.8%	(19.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 968 870)	(1 935 997)	(491 972)	25.0%	(461 401)	23.4%	(398 703)	20.6%	(1 352 076)	69.8%	(365 231)	88.2%	9.2%
Suppliers and employees	(1 969 220)	(1 926 347)	(491 746)	25.1%	(456 314)	23.3%	(398 423)	20.7%	(1 346 483)	69.9%	(364 911)	88.5%	9.2%
Finance charges	(9 650)	(9 650)	-	-	(5 041)	52.2%	-	-	(5 041)	52.2%	-	52.0%	-
Transfers and Subsidies	-	-	(226)	-	(47)	-	(279)	-	(552)	-	(321)	-	(13.0%)
Net Cash from/(used) Operating Activities	274 537	204 530	49 588	18.1%	44 418	16.2%	118 153	57.8%	212 159	103.7%	123 728	80.0%	(4.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	105	-	758	-	864	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	105	-	758	-	864	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(405 823)	(282 739)	(34 439)	8.5%	(36 117)	8.9%	(29 710)	10.5%	(100 265)	35.5%	(31 213)	38.3%	(4.8%)
Capital assets	(405 823)	(282 739)	(34 439)	8.5%	(36 117)	8.9%	(29 710)	10.5%	(100 265)	35.5%	(31 213)	38.3%	(4.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(405 823)	(282 739)	(34 439)	8.5%	(36 012)	8.9%	(28 951)	10.2%	(99 402)	35.2%	(31 213)	37.1%	(7.2%)
Cash Flow from Financing Activities													
Receipts	3 000	3 000	997	33.2%	1 142	38.1%	1 390	46.3%	3 529	117.6%	767	65.3%	81.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 000	3 000	997	33.2%	1 142	38.1%	1 390	46.3%	3 529	117.6%	767	65.3%	81.1%
Payments	(13 871)	(13 871)	-	-	(6 719)	48.4%	-	-	(6 719)	48.4%	-	48.2%	-
Repayment of borrowing	(13 871)	(13 871)	-	-	(6 719)	48.4%	-	-	(6 719)	48.4%	-	48.2%	-
Net Cash from/(used) Financing Activities	(10 871)	(10 871)	997	(9.2%)	(5 577)	51.3%	1 390	(12.8%)	(3 191)	29.3%	767	41.4%	81.1%
Net Increase/(Decrease) in cash held	(142 158)	(89 081)	16 146	(11.4%)	2 829	(2.0%)	90 591	(101.7%)	109 566	(123.0%)	93 282	.4%	(2.9%)
Cash/cash equivalents at the year begin:	815 424	946 922	946 922	116.1%	963 068	118.1%	965 897	102.0%	946 922	100.0%	754 118	100.0%	28.1%
Cash/cash equivalents at the year end:	673 266	857 841	963 068	143.0%	965 897	143.5%	1 056 488	123.2%	1 056 488	123.2%	847 400	127.3%	24.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 681	25.3%	4 796	4.9%	2 723	2.8%	65 348	67.0%	97 548	23.6%	(2 456)	(2.5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 953	76.0%	2 725	5.8%	755	1.6%	7 884	16.6%	47 357	11.5%	(552)	(1.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	22 706	28.9%	3 687	4.7%	2 907	3.7%	49 143	62.6%	78 444	19.0%	(1 270)	(1.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	6 975	19.7%	1 382	3.0%	1 207	2.6%	34 039	74.0%	45 603	11.1%	(995)	(2.2%)	-	-
Receivables from Exchange Transactions - Waste Management	8 257	14.7%	1 823	3.3%	1 237	2.2%	44 685	79.8%	56 002	13.6%	(1 767)	(3.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.1%	0	.1%	0	-	521	99.8%	522	.1%	(27)	(5.2%)	-	-
Interest on Arrear Debtor Accounts	2 037	2.4%	1 863	2.2%	1 783	2.1%	77 711	93.2%	83 394	20.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 119	30.3%	71	1.9%	43	1.2%	2 460	66.6%	3 693	9%	(865)	(23.4%)	-	-
Total By Income Source	103 769	25.2%	16 348	4.0%	10 655	2.6%	281 792	68.3%	412 564	100.0%	(7 932)	(1.9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 095	22.1%	5 731	17.9%	2 986	9.3%	16 272	50.7%	32 084	7.8%	(4)	-	-	-
Commercial	47 527	56.7%	1 749	2.1%	1 235	1.5%	33 277	39.7%	83 789	20.3%	(1 180)	(1.4%)	-	-
Households	49 147	16.6%	8 868	3.0%	6 434	2.2%	232 243	78.3%	296 691	71.9%	(6 748)	(2.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	103 769	25.2%	16 348	4.0%	10 655	2.6%	281 792	68.3%	412 564	100.0%	(7 932)	(1.9%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	9 126	100.0%	-	-	-	-	-	-	9 126	64.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 984	100.0%	-	-	-	-	-	-	4 984	35.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	14 110	100.0%	-	-	-	-	-	-	14 110	100.0%

Contact Details

Municipal Manager	Mr Mr Heinrich Mettler	022 701 7098
Chief Financial Officer	Mr Mr Stefan Vorster	022 701 6977

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26											Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure													
Operating Revenue	1 485 925	1 583 700	352 421	23.7%	424 857	28.6%	405 876	25.6%	1 183 154	74.7%	303 003	74.7%	34.0%
Exchange Revenue													
Service charges - Electricity	548 246	572 557	151 119	27.6%	141 093	25.7%	141 786	24.8%	433 997	75.8%	124 865	81.5%	13.6%
Service charges - Water	103 605	107 755	21 799	21.0%	30 962	29.9%	33 846	31.4%	86 606	80.4%	32 903	78.7%	2.9%
Service charges - Waste Water Management	61 128	63 518	16 591	27.1%	17 432	28.5%	17 355	27.3%	51 379	80.9%	16 350	81.4%	6.1%
Service charges - Waste Management	42 709	44 665	11 237	26.3%	11 360	26.6%	11 351	25.4%	33 948	76.0%	9 753	76.0%	16.4%
Sale of Goods and Rendering of Services	14 664	15 776	5 284	36.0%	4 930	33.6%	4 677	29.6%	14 891	94.4%	3 969	85.1%	17.8%
Agency services	7 194	7 194	1 828	25.4%	1 566	21.8%	1 516	21.1%	4 910	68.3%	1 387	67.8%	9.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 821	3 749	864	22.6%	976	25.5%	1 032	27.5%	2 872	76.6%	1 038	72.2%	(.6%)
Interest earned from Current and Non Current Assets	81 529	104 459	2 772	3.4%	4 869	6.0%	3 004	2.9%	10 645	10.2%	6 120	14.1%	(50.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 759	1 921	689	39.2%	435	24.7%	483	25.1%	1 608	83.7%	465	75.6%	3.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	170 304	-	-	-	-	3 676	2.2%	3 676	2.2%	-	-	(100.0%)
Development Charges	3 000	3 462	889	29.6%	1 462	48.7%	708	20.4%	3 059	88.4%	844	50.5%	(16.1%)
Operational Revenue	1 885	1 885	416	22.1%	316	16.8%	340	18.0%	1 072	56.9%	716	81.6%	(52.5%)
Non-Exchange Revenue													
Property rates	212 727	215 090	54 810	25.8%	53 616	25.2%	55 007	25.6%	163 433	76.0%	52 082	75.8%	5.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 363	39 146	87	.2%	71	.2%	299	.8%	457	1.2%	72	.7%	313.8%
Licences or permits	5 669	5 669	1 255	22.1%	1 226	21.6%	1 344	23.7%	3 825	67.5%	1 326	68.3%	1.3%
Transfer and subsidies - Operational	342 208	208 818	78 907	23.1%	151 036	44.1%	124 353	59.6%	354 297	169.7%	47 457	94.4%	162.0%
Interest Receivables	2 253	2 193	537	23.8%	559	24.8%	566	25.8%	1 662	75.8%	442	76.9%	28.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 484	12 394	3 122	25.0%	3 073	24.6%	3 166	25.5%	9 361	75.5%	3 014	78.1%	5.0%
Gains on Disposal of Fixed and Intangible Assets	2 680	3 145	214	8.0%	(125)	(4.7%)	1 368	43.5%	1 457	46.3%	198	53.7%	591.2%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 458 809	1 515 385	256 944	17.6%	357 058	24.5%	371 575	24.5%	985 577	65.0%	229 663	59.7%	61.8%
Employee related costs	368 788	375 844	77 539	21.0%	96 570	26.2%	83 971	22.3%	258 079	68.7%	78 035	69.8%	7.6%
Remuneration of councillors	12 630	12 850	3 073	24.3%	3 073	24.3%	3 418	26.6%	9 565	74.4%	3 073	71.8%	11.2%
Bulk purchases - electricity	479 999	495 451	109 261	22.8%	109 446	22.8%	106 335	21.5%	325 042	65.6%	83 766	68.2%	26.9%
Inventory consumed	72 865	71 123	6 215	8.5%	6 483	8.9%	34 322	48.3%	47 020	66.1%	6 813	30.8%	403.8%
Debt impairment	5 959	35 581	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	133 697	125 306	28 095	21.0%	28 053	21.0%	27 164	21.7%	83 311	66.5%	25 873	62.9%	5.0%
Interest/Dividends and Rent on Land	9 954	8 836	-	-	2 156	21.7%	432	4.9%	2 588	29.3%	-	19.3%	(100.0%)
Contracted services	231 960	262 960	13 907	6.0%	93 779	40.4%	88 134	33.5%	195 820	74.5%	15 427	55.8%	471.3%
Transfers and subsidies	4 073	3 666	581	14.3%	1 411	34.7%	47	1.3%	2 039	55.6%	(515)	61.6%	(109.2%)
Irrecoverable debts written off	41 008	22 797	105	.3%	-	-	12 200	53.5%	12 306	54.0%	9 474	21.6%	28.8%
Operational Cost and Other Cost	67 124	71 228	18 167	27.1%	13 810	20.6%	8 796	12.3%	40 774	57.2%	7 717	52.3%	14.0%
Disposal of Fixed and Intangible Assets	17 260	12 840	-	-	2 277	13.2%	125	1.0%	2 402	18.7%	-	6.3%	(100.0%)
Other Losses	13 490	16 903	-	-	-	-	6 631	39.2%	6 631	39.2%	-	-	(100.0%)
Surplus/(Deficit)	27 116	68 316	95 477		67 799		34 301		197 577		73 340		
Transfers and subsidies - capital (monetary allocations)	120 566	141 797	13 134	10.9%	59 255	49.1%	17 085	12.0%	89 475	63.1%	48 350	55.1%	(64.7%)
Transfers and subsidies - capital (in-kind)	-	41	41	-	-	-	2	5.0%	43	105.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	147 681	210 154	108 652		127 054		51 389		287 095		121 690		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	147 681	210 154	108 652		127 054		51 389		287 095		121 690		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	147 681	210 154	108 652		127 054		51 389		287 095		121 690		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	147 681	210 154	108 652		127 054		51 389		287 095		121 690		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		293 799	280 050	24 466	8.3%	86 824	29.6%	41 670	14.9%	152 959	54.6%	51 622	50.5%	(19.3%)
National Government		60 270	49 893	3 805	6.3%	21 278	35.3%	13 873	27.8%	38 956	78.1%	21 885	69.0%	(36.6%)
Provincial Government		60 016	91 310	7 929	13.2%	30 665	51.1%	9 886	10.8%	48 480	53.1%	15 961	40.3%	(38.1%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	318	-	-	-	-	308	97.0%	308	97.0%	3 623	51.1%	(91.5%)
Transfers recognised - capital		120 287	141 520	11 734	9.8%	51 943	43.2%	24 068	17.0%	87 744	62.0%	41 469	48.3%	(42.0%)
Borrowing		30 000	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		143 512	138 530	12 732	8.9%	34 881	24.3%	17 602	12.7%	65 216	47.1%	10 153	57.5%	73.4%
Capital Expenditure Functional		293 799	280 050	24 466	8.3%	86 824	29.6%	41 670	14.9%	152 959	54.6%	51 622	50.5%	(19.3%)
Municipal governance and administration		4 267	2 685	892	20.9%	222	5.2%	680	25.3%	1 793	66.8%	1 239	90.5%	(45.1%)
Executive and Council		24	34	-	-	-	-	-	-	-	-	(110)	64.4%	(100.0%)
Finance and administration		4 243	2 651	892	21.0%	222	5.2%	680	25.6%	1 793	67.7%	1 349	104.8%	(49.6%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		14 390	14 093	169	1.2%	2 851	19.8%	2 087	14.8%	5 107	36.2%	7 787	82.9%	(73.2%)
Community and Social Services		10 343	9 922	39	.4%	611	5.9%	1 628	16.4%	2 278	23.0%	416	47.8%	291.5%
Sport And Recreation		2 247	2 327	89	3.9%	1 245	55.4%	344	14.8%	1 677	72.1%	7 048	87.9%	(95.1%)
Public Safety		1 800	1 844	41	2.3%	996	55.3%	115	6.3%	1 152	62.5%	323	58.4%	(64.3%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		97 186	132 780	13 310	13.7%	37 432	38.5%	21 383	16.1%	72 125	54.3%	14 897	38.9%	43.5%
Planning and Development		12 760	24 188	1 058	8.3%	1 095	8.6%	2 235	9.2%	4 389	18.1%	2 489	30.5%	(10.2%)
Road Transport		84 426	108 592	12 252	14.5%	36 337	43.0%	19 147	17.6%	67 736	62.4%	12 408	40.7%	54.3%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		177 955	130 492	10 095	5.7%	46 318	26.0%	17 521	13.4%	73 934	56.7%	27 699	55.0%	(36.7%)
Energy sources		86 083	33 983	3 849	4.5%	12 956	15.1%	3 990	11.7%	20 795	61.2%	15 857	68.8%	(74.8%)
Water Management		31 588	30 955	936	3.0%	9 603	30.4%	4 488	14.5%	15 026	48.5%	3 632	45.5%	23.6%
Waste Water Management		21 338	26 563	1 028	4.8%	6 240	29.2%	1 785	6.7%	9 052	34.1%	5 459	46.5%	(67.3%)
Waste Management		38 946	38 992	4 283	11.0%	17 519	45.0%	7 259	18.6%	29 961	74.5%	2 752	62.6%	163.8%
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	741 336	772 802	178 494	24.1%	202 798	27.4%	188 755	24.4%	570 048	73.8%	192 798	87.2%	(2.1%)
Other revenue	323 218	530 749	94 158	29.1%	110 459	34.2%	55 565	10.5%	260 182	49.0%	44 384	48.2%	25.2%
Transfers and Subsidies - Operational	343 708	209 337	121 121	35.2%	142 848	41.6%	84 484	40.4%	348 452	166.5%	43 833	96.4%	92.7%
Transfers and Subsidies - Capital	115 548	119 984	55 166	47.7%	37 367	32.3%	30 250	25.2%	122 784	102.3%	63 122	97.7%	(52.1%)
Interest	81 529	104 459	3 911	4.8%	6 161	7.6%	4 351	4.2%	14 422	13.8%	12 292	21.2%	(64.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 467 581)	(1 570 062)	(287 736)	19.6%	(426 731)	29.1%	(322 912)	20.6%	(1 037 379)	66.1%	(254 016)	67.6%	27.1%
Suppliers and employees	(1 460 203)	(1 564 240)	(287 736)	19.7%	(424 575)	29.1%	(322 912)	20.6%	(1 035 223)	66.2%	(254 016)	67.9%	27.1%
Finance charges	(3 305)	(2 156)	-	-	(2 156)	65.2%	-	-	(2 156)	100.0%	-	52.5%	-
Transfers and Subsidies	(4 073)	(3 666)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	341 602	373 358	214 952	62.9%	124 598	36.5%	119 335	32.0%	458 884	122.9%	354 767	291.5%	(66.4%)
Cash Flow from Investing Activities													
Receipts	335 799	369 474	214	.1%	-	-	1 218	.3%	1 432	.4%	198	53.7%	515.4%
Proceeds on disposal of PPE	2 680	3 145	214	8.0%	-	-	1 218	38.7%	1 432	45.5%	198	53.7%	515.4%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	333 119	366 329	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(335 652)	(322 067)	(23 598)	7.0%	(84 118)	25.1%	(41 059)	12.7%	(148 774)	46.2%	(47 098)	43.8%	(12.8%)
Capital assets	(335 652)	(322 067)	(23 598)	7.0%	(84 118)	25.1%	(41 059)	12.7%	(148 774)	46.2%	(47 098)	43.8%	(12.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	148	47 407	(23 384)	(15 852.9%)	(84 118)	(57 027.3%)	(39 840)	(84.0%)	(147 342)	(310.8%)	(46 900)	43.7%	(15.1%)
Cash Flow from Financing Activities													
Receipts	30 000	625	927	3.1%	523	1.7%	601	96.1%	2 051	327.9%	376	308.7%	60.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	625	927	-	523	-	601	96.1%	2 051	327.9%	376	308.7%	60.0%
Payments	(6 044)	(33 336)	-	-	-	-	-	-	-	-	(2 634)	48.3%	(100.0%)
Repayment of borrowing	(6 044)	(33 336)	-	-	-	-	-	-	-	-	(2 634)	48.3%	(100.0%)
Net Cash from(used) Financing Activities	23 956	(32 711)	927	3.9%	523	2.2%	601	(1.8%)	2 051	(6.3%)	(2 259)	22.0%	(126.6%)
Net Increase/(Decrease) in cash held	365 706	388 054	192 495	52.6%	41 003	11.2%	80 095	20.6%	313 593	80.8%	305 609	1 859.2%	(73.8%)
Cash/cash equivalents at the year begin:	529 629	677 020	677 020	127.6%	869 515	164.2%	910 518	134.5%	677 020	100.0%	1 264 372	100.0%	(28.0%)
Cash/cash equivalents at the year end:	895 335	1 065 074	869 515	97.1%	910 518	101.7%	990 613	93.0%	990 613	93.0%	1 569 981	296.4%	(36.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 567	37.8%	5 075	15.3%	1 427	4.3%	14 148	42.6%	33 217	22.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 439	86.2%	3 620	7.9%	331	.7%	2 370	5.2%	45 760	31.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 862	41.5%	2 975	7.8%	703	1.8%	18 698	48.9%	38 236	26.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 846	32.7%	1 731	11.7%	474	3.2%	7 778	52.4%	14 829	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 385	32.3%	1 454	10.7%	446	3.3%	7 291	53.7%	13 575	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	36.2%	23	24.8%	2	2.4%	35	36.6%	95	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 993)	(1 001.5%)	266	88.9%	183	61.2%	2 843	951.4%	299	2%	-	-	-	-
Total By Income Source	74 140	50.8%	15 144	10.4%	3 566	2.4%	53 163	36.4%	146 013	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	577	13.8%	187	4.5%	69	1.7%	3 353	80.1%	4 186	2.9%	-	-	-	-
Commercial	35 676	87.5%	2 083	5.1%	244	.6%	2 770	6.8%	40 774	27.9%	-	-	-	-
Households	37 888	37.5%	12 873	12.7%	3 252	3.2%	47 040	46.5%	101 053	69.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	74 140	50.8%	15 144	10.4%	3 566	2.4%	53 163	36.4%	146 013	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 824	93.6%	357	4.9%	4	.1%	104	1.4%	7 289	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 824	93.6%	357	4.9%	4	.1%	104	1.4%	7 289	100.0%

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Chief Financial Officer	Mr Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	606 729	602 886	124 017	20.4%	173 998	28.7%	172 860	28.7%	470 874	78.1%	121 847	72.6%	41.9%
Exchange Revenue													
Service charges - Electricity	1 756	1 756	584	33.3%	454	25.9%	418	23.8%	1 457	83.0%	376	101.8%	11.4%
Service charges - Water	184 852	184 852	36 636	19.8%	48 537	26.3%	51 830	28.0%	137 004	74.1%	43 500	71.6%	19.2%
Service charges - Waste Water Management	133	133	33	24.6%	32	24.2%	32	23.9%	97	72.6%	31	76.1%	1.0%
Service charges - Waste Management	8 444	1 264	197	2.3%	223	2.6%	6 385	505.2%	6 806	538.5%	23	3.1%	28 049.7%
Sale of Goods and Rendering of Services	41 564	39 064	7 693	18.5%	8 267	19.9%	10 766	27.6%	26 726	68.4%	17 493	83.8%	(38.5%)
Agency services	202 295	202 295	24 390	12.1%	68 132	33.7%	65 117	32.2%	157 638	77.9%	22 898	61.8%	184.4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	255	255	192	75.2%	539	211.5%	(234)	(91.7%)	497	195.1%	84	110.7%	(379.0%)
Interest earned from Current and Non Current Assets	18 442	22 990	4 754	25.8%	6 300	34.2%	5 927	25.8%	16 981	73.9%	6 850	129.7%	(13.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 770	5 394	1 519	31.8%	1 369	28.7%	1 258	23.3%	4 146	76.9%	1 156	87.8%	8.8%
Licences or permits	558	558	109	19.5%	93	16.7%	135	24.2%	337	60.4%	122	161.8%	10.4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 454	13 454	127	.9%	214	1.6%	282	2.1%	623	4.6%	103	4.1%	174.9%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 609	33 275	9 560	29.3%	10 223	31.3%	10 041	30.2%	29 823	89.6%	1 353	87.3%	642.2%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	87 598	87 598	38 214	43.6%	28 481	32.5%	20 903	23.9%	87 598	100.0%	27 810	100.0%	(24.8%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	10	-	1 133	-	-	-	1 142	-	49	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	609 032	665 236	109 276	17.9%	150 495	24.7%	149 986	22.5%	409 757	61.6%	136 268	64.8%	10.1%
Employee related costs	287 595	266 094	60 896	21.2%	73 920	25.7%	62 343	23.4%	197 160	74.1%	56 522	70.9%	10.3%
Remuneration of councillors	8 027	8 027	1 767	22.0%	1 815	22.6%	1 917	23.9%	5 498	68.5%	1 803	70.7%	6.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	88 327	101 151	11 128	12.6%	23 120	26.2%	36 140	35.7%	70 388	69.6%	21 435	61.0%	68.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	12 468	18 047	-	-	-	-	-	-	-	-	1 943	17.3%	(100.0%)
Interest/Dividends and Rent on Land	11 855	11 888	37	.3%	5 976	50.4%	(8)	(.1%)	6 005	50.5%	223	40.2%	(103.7%)
Contracted services	50 726	64 818	6 321	12.5%	10 492	20.7%	16 907	26.1%	33 720	52.0%	15 183	64.9%	11.4%
Transfers and subsidies	839	1 360	-	-	91	10.8%	390	28.7%	481	35.4%	22	40.0%	1 710.2%
Irrecoverable debts written off	6 170	43 102	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	141 308	149 031	29 123	20.6%	33 966	24.0%	32 298	21.7%	95 387	64.0%	39 138	66.6%	(17.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 717	1 717	3	.2%	1 115	64.9%	-	-	1 118	65.1%	-	.9%	-
Surplus/(Deficit)	(2 303)	(62 350)	14 741		23 503		22 874		61 117		(14 421)		
Transfers and subsidies - capital (monetary allocations)	2 840	2 840	722	25.4%	722	25.4%	-	-	1 444	50.8%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	537	(59 510)	15 463		24 225		22 874		62 561		(14 421)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	537	(59 510)	15 463		24 225		22 874		62 561		(14 421)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	537	(59 510)	15 463		24 225		22 874		62 561		(14 421)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	537	(59 510)	15 463		24 225		22 874		62 561		(14 421)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	15 340	12 354	1 451	9.5%	3 426	22.3%	721	5.8%	5 597	45.3%	7 314	62.5%	(90.1%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	2 840	2 719	722	25.4%	722	25.4%	-	-	1 444	53.1%	16	1.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 840	2 719	722	25.4%	722	25.4%	-	-	1 444	53.1%	16	1.8%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	3 758	86.0%	(100.0%)
Internally generated funds	12 500	9 635	729	5.8%	2 704	21.6%	721	7.5%	4 153	43.1%	3 540	23.5%	(79.6%)
Capital Expenditure Functional	15 340	12 354	1 451	9.5%	3 426	22.3%	721	5.8%	5 597	45.3%	7 314	62.5%	(90.1%)
Municipal governance and administration	4 415	4 011	607	13.7%	804	18.2%	30	.7%	1 441	35.9%	403	22.8%	(92.6%)
Executive and Council	1 600	100	-	-	54	3.4%	-	-	54	53.7%	19	2.0%	(100.0%)
Finance and administration	2 815	3 911	607	21.6%	750	26.7%	30	.8%	1 387	35.5%	384	28.9%	(92.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 790	5 108	821	10.5%	1 004	12.9%	41	.8%	1 866	36.5%	906	21.8%	(95.5%)
Community and Social Services	3 350	656	-	-	41	1.2%	4	.6%	45	6.9%	638	47.1%	(99.4%)
Sport And Recreation	500	702	10	2.1%	130	26.0%	9	1.3%	150	21.3%	43	18.6%	(78.5%)
Public Safety	3 740	3 550	778	20.8%	722	19.3%	-	-	1 500	42.3%	80	5.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	200	200	32	16.1%	111	55.4%	28	13.9%	171	85.4%	145	93.3%	(80.8%)
Economic and Environmental Services	135	235	-	-	4	2.8%	18	7.5%	21	9.1%	229	22.8%	(92.3%)
Planning and Development	135	235	-	-	4	2.8%	18	7.5%	21	9.1%	229	22.8%	(92.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	3 000	23	.8%	1 614	53.8%	632	21.1%	2 269	75.6%	5 776	74.8%	(89.1%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	3 000	3 000	23	.8%	1 614	53.8%	632	21.1%	2 269	75.6%	2 018	51.5%	(68.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	3 758	76.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	619 113	625 344	64 308	10.4%	64 473	10.4%	36 599	5.9%	165 380	26.4%	128 106	37.8%	(71.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	222 959	222 959	8 639	3.9%	10 963	4.9%	13 911	6.2%	33 513	15.0%	10 983	15.6%	26.7%
Other revenue	352 753	353 470	52 154	14.8%	48 898	13.9%	20 823	5.9%	121 876	34.5%	115 642	51.3%	(82.0%)
Transfers and Subsidies - Operational	24 959	25 925	3 494	14.0%	1 751	7.0%	1 840	7.1%	7 085	27.3%	1 459	16.8%	26.1%
Transfers and Subsidies - Capital	-	-	-	-	2 840	-	-	-	2 840	-	-	-	-
Interest	18 442	22 990	21	.1%	20	.1%	26	.1%	67	.3%	21	18.6%	20.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(581 644)	(576 153)	(96 702)	16.6%	(136 768)	23.5%	(146 029)	25.3%	(379 500)	65.9%	(71 379)	36.7%	104.6%
Suppliers and employees	(566 492)	(560 479)	(96 702)	17.1%	(136 768)	24.1%	(146 029)	26.1%	(379 500)	67.7%	(71 379)	37.5%	104.6%
Finance charges	(13 633)	(13 633)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 520)	(2 041)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 469	49 190	(32 394)	(86.5%)	(72 295)	(192.9%)	(109 430)	(222.5%)	(214 119)	(435.3%)	56 727	443.8%	(292.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(17 641)	(13 934)	(3 248)	18.4%	(3 847)	21.8%	(887)	6.4%	(7 983)	57.3%	(8 318)	97.6%	(89.3%)
Capital assets	(17 641)	(13 934)	(3 248)	18.4%	(3 847)	21.8%	(887)	6.4%	(7 983)	57.3%	(8 318)	97.6%	(89.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(17 641)	(13 934)	(3 248)	18.4%	(3 847)	21.8%	(887)	6.4%	(7 983)	57.3%	(8 318)	97.6%	(89.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	19 828	35 256	(35 642)	(179.8%)	(76 143)	(384.0%)	(110 318)	(312.9%)	(222 102)	(630.0%)	48 409	89.1%	(327.9%)
Cash/cash equivalents at the year begin:	397 905	364 377	364 377	91.6%	328 735	82.6%	252 593	69.3%	364 377	100.0%	254 926	-	(.9%)
Cash/cash equivalents at the year end:	417 733	399 633	328 735	78.7%	252 593	60.5%	142 275	35.6%	142 275	35.6%	303 335	131.2%	(53.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 680	97.0%	337	1.7%	155	.8%	94	.5%	19 266	32.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	206	49.0%	36	8.5%	29	6.8%	150	35.7%	421	.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16	69.8%	1	4.5%	1	3.9%	5	21.7%	23	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11	68.1%	1	5.6%	1	4.2%	4	22.2%	16	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	544	25.0%	213	9.8%	209	9.6%	1 211	55.6%	2 177	3.7%	-	-	-	-
Interest on Arrear Debtor Accounts	11	1.7%	11	1.8%	18	2.8%	591	93.8%	631	1.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 709	26.2%	1 006	2.7%	429	1.2%	25 928	69.9%	37 072	62.2%	-	-	-	-
Total By Income Source	29 177	48.9%	1 604	2.7%	841	1.4%	27 984	46.9%	59 606	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 768	75.6%	159	.8%	130	.6%	4 788	23.0%	20 845	35.0%	-	-	-	-
Commercial	5 510	28.5%	595	3.1%	0	-	13 202	68.4%	19 306	32.4%	-	-	-	-
Households	4 989	47.3%	558	5.3%	649	6.2%	4 341	41.2%	10 538	17.7%	-	-	-	-
Other	2 910	32.6%	292	3.3%	62	.7%	5 652	63.4%	8 917	15.0%	-	-	-	-
Total By Customer Group	29 177	48.9%	1 604	2.7%	841	1.4%	27 984	46.9%	59 606	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 309	100.0%	-	-	-	-	0	-	2 309	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 309	100.0%	-	-	-	-	0	-	2 309	100.0%

Contact Details

Municipal Manager	Mr David Joubert	022 433 8410
Chief Financial Officer	Mr H Niehaus	022 495 0719

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 053 863	1 062 238	308 669	29.3%	212 322	20.1%	63 799	6.0%	584 789	55.1%	258 174	73.2%	(75.3%)
Property rates	114 277	114 277	512	4%	1 478	1.3%	600	.5%	2 590	2.3%	564	2.6%	6.4%

Service charges	650 336	650 336	225 396	34.7%	141 287	21.7%	54 250	8.3%	420 933	64.7%	179 376	81.0%	(69.8%)
Other revenue	38 334	38 334	4 455	11.6%	4 876	12.7%	679	1.8%	10 011	26.1%	4 576	69.5%	(85.2%)
Transfers and Subsidies - Operational	175 756	184 131	71 904	40.9%	55 887	31.8%	1	-	127 792	69.4%	47 272	87.9%	(100.0%)
Transfers and Subsidies - Capital	35 189	35 189	6 402	18.2%	8 793	25.0%	8 268	23.5%	23 463	66.7%	26 385	88.3%	(68.7%)
Interest	39 970	39 970	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(941 929)	(941 929)	(199 671)	21.2%	(131 366)	13.9%	(156 510)	16.6%	(487 547)	51.8%	(127 308)	48.6%	22.9%
Suppliers and employees	(941 929)	(941 929)	(199 671)	21.2%	(131 366)	13.9%	(156 510)	16.6%	(487 547)	51.8%	(127 308)	48.6%	22.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	111 934	120 309	108 998	97.4%	80 956	72.3%	(92 712)	(77.1%)	97 242	80.8%	130 866	515.7%	(170.8%)
Cash Flow from Investing Activities													
Receipts	-	-	436	-	9 772	-	-	-	10 208	-	-	-	-
Proceeds on disposal of PPE	-	-	436	-	9 772	-	-	-	10 208	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 047)	(91 670)	(12 191)	15.2%	(33 446)	41.8%	(23 811)	26.0%	(69 448)	75.8%	(15 051)	47.0%	58.2%
Capital assets	(80 047)	(91 670)	(12 191)	15.2%	(33 446)	41.8%	(23 811)	26.0%	(69 448)	75.8%	(15 051)	47.0%	58.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(80 047)	(91 670)	(11 755)	14.7%	(23 674)	29.6%	(23 811)	26.0%	(59 241)	64.6%	(15 051)	47.0%	58.2%
Cash Flow from Financing Activities													
Receipts	-	-	(572)	-	47	-	113	-	(412)	-	23 719	4.0%	(99.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(572)	-	47	-	113	-	(412)	-	23 719	-	(99.5%)
Payments	(6 369)	(6 369)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 369)	(6 369)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 369)	(6 369)	(572)	9.0%	47	(.7%)	113	(1.8%)	(412)	6.5%	23 719	4.8%	(99.5%)
Net Increase/(Decrease) in cash held	25 518	22 270	96 671	378.8%	57 329	224.7%	(116 410)	(522.7%)	37 590	168.8%	139 533	(1 983.9%)	(183.4%)
Cash/cash equivalents at the year begin:	209 837	198 636	200 384	95.5%	297 055	141.6%	354 384	178.4%	200 384	100.9%	280 215	100.9%	26.5%
Cash/cash equivalents at the year end:	235 355	220 906	297 055	126.2%	354 384	150.6%	237 974	107.7%	237 974	107.7%	419 748	239.0%	(43.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 174	10.7%	3 111	2.7%	7 857	6.9%	91 014	79.7%	114 157	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40 101	45.2%	30 557	34.4%	973	1.1%	17 151	19.3%	88 762	18.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 298	13.1%	865	1.6%	690	1.2%	46 931	84.1%	55 783	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 163	10.0%	1 636	2.3%	1 567	2.2%	61 558	85.0%	71 944	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 330	12.0%	1 729	2.5%	1 525	2.2%	58 078	83.4%	69 661	14.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	203	15.2%	15	1.1%	16	1.2%	1 099	82.4%	1 333	3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 356	1.5%	400	.4%	424	.5%	90 378	97.6%	92 558	18.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 162)	141.2%	39	(.7%)	40	(.7%)	2 304	(39.9%)	(5 779)	(1.2%)	-	-	-	-
Total By Income Source	68 482	14.0%	38 352	7.9%	13 092	2.7%	368 512	75.4%	488 439	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 815	16.5%	1 241	7.3%	894	5.2%	12 127	71.0%	17 077	3.5%	-	-	-	-
Commercial	32 449	28.3%	30 441	26.6%	6 249	5.5%	45 402	39.6%	114 541	23.5%	-	-	-	-
Households	33 027	9.5%	6 564	1.9%	5 620	1.7%	303 432	87.0%	348 843	71.4%	-	-	-	-
Other	191	2.4%	107	1.3%	129	1.6%	7 551	94.7%	7 978	1.6%	-	-	-	-
Total By Customer Group	68 482	14.0%	38 352	7.9%	13 092	2.7%	368 512	75.4%	488 439	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	563	100.0%	-	-	-	-	-	-	563	1.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 132	34.9%	4 270	13.4%	1 143	3.6%	15 355	48.1%	31 900	94.2%
Auditor-General	-	-	-	-	-	-	1 404	100.0%	1 404	4.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 694	34.5%	4 270	12.6%	1 143	3.4%	16 759	49.5%	33 866	100.0%

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Chief Financial Officer	Mr Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	3 706 184	3 762 403	968 482	26.1%	958 735	25.9%	974 999	25.9%	2 902 215	77.1%	839 002	75.1%	16.2%
Exchange Revenue													
Service charges - Electricity	1 823 805	1 851 214	507 584	27.8%	461 171	25.3%	495 099	26.7%	1 463 854	79.1%	434 158	76.6%	14.0%
Service charges - Water	295 928	295 928	51 953	17.6%	71 525	24.2%	102 774	34.7%	226 251	76.5%	81 830	76.4%	25.6%
Service charges - Waste Water Management	185 368	181 708	44 239	23.9%	45 289	24.4%	45 623	25.1%	135 151	74.4%	41 577	72.6%	9.7%
Service charges - Waste Management	195 619	196 961	50 194	25.7%	51 427	26.3%	51 908	26.4%	153 529	77.9%	46 987	74.9%	10.5%
Sale of Goods and Rendering of Services	37 416	37 426	3 794	10.1%	5 503	14.7%	28 562	76.3%	37 859	101.2%	9 802	89.4%	191.4%
Agency services	19 551	19 551	4 946	25.3%	4 949	25.3%	4 998	25.6%	14 893	76.2%	4 890	73.8%	2.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 841	18 841	5 000	26.5%	4 813	25.5%	5 268	28.0%	15 081	80.0%	5 175	85.3%	1.8%
Interest earned from Current and Non Current Assets	75 000	85 000	23 587	31.4%	26 730	35.6%	27 214	32.0%	77 531	91.2%	21 332	74.2%	27.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	9	2	24.2%	2	22.8%	2	25.1%	7	72.0%	2	67.5%	1.9%
Rental from Fixed Assets	6 577	7 368	2 075	31.5%	1 521	23.1%	1 926	26.1%	5 522	74.9%	1 804	86.4%	6.8%
Licences or permits	4 169	4 231	899	21.6%	967	23.2%	922	21.8%	2 789	65.9%	1 080	75.5%	(14.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	86 702	85 602	5 936	6.8%	21 255	24.5%	10 268	12.0%	37 459	43.8%	10 859	179.7%	(5.4%)
Non-Exchange Revenue													
Property rates	538 383	548 451	161 344	30.0%	127 625	23.7%	130 717	23.8%	419 686	76.5%	117 071	76.9%	11.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	2 004	36.8%	(100.0%)
Fines, penalties and forfeits	124 676	133 956	1 147	.9%	50 081	40.2%	1 108	.8%	52 335	39.1%	1 537	33.3%	(27.9%)
Licences or permits	12	19	894	7 635.9%	(880)	(7 521.2%)	28	148.5%	41	219.6%	0	76.1%	6 820.0%
Transfer and subsidies - Operational	269 125	271 135	104 138	38.7%	86 027	32.0%	67 571	24.9%	257 736	95.1%	58 125	92.3%	16.3%
Interest Receivables	3 303	3 303	751	22.7%	730	22.1%	852	25.8%	2 333	70.6%	770	75.3%	10.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	18 700	18 700	-	-	-	-	158	.8%	158	.8%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 677 015	3 738 407	832 218	22.6%	868 679	23.6%	809 669	21.7%	2 510 566	67.2%	692 520	69.7%	16.9%
Employee related costs	963 942	960 865	197 042	20.4%	245 648	25.5%	204 762	21.3%	647 452	67.4%	188 530	70.8%	8.6%
Remuneration of councillors	41 280	36 588	8 700	21.1%	8 867	21.5%	9 003	24.6%	26 570	72.6%	8 744	66.6%	2.0%
Bulk purchases - electricity	1 463 347	1 511 760	426 909	29.2%	329 137	22.5%	358 981	23.7%	1 115 026	73.8%	281 559	75.6%	31.5%
Inventory consumed	131 411	127 470	13 357	10.2%	25 644	19.5%	24 534	19.2%	63 535	49.8%	18 959	47.1%	29.4%
Debt impairment	78 676	62 956	(4 148)	(5.3%)	56 403	71.7%	16 426	26.1%	68 681	109.1%	13 358	127.5%	23.0%
Depreciation, Amortisation and Impairment	283 543	283 543	67 518	23.8%	65 709	23.2%	65 709	23.2%	198 937	70.2%	68 423	75.0%	(4.0%)
Interest/Dividends and Rent on Land	147 210	147 210	37 379	25.4%	37 790	25.7%	36 910	25.1%	112 080	76.1%	40 784	75.7%	(9.5%)
Contracted services	275 369	286 001	32 149	11.7%	57 741	21.0%	57 603	20.1%	147 493	51.6%	37 920	47.8%	51.9%
Transfers and subsidies	6 190	10 653	467	7.5%	3 660	59.1%	750	7.0%	4 877	45.8%	1 350	88.1%	(44.4%)
Irrecoverable debts written off	108 466	119 306	19 358	17.8%	2 090	1.9%	3 998	3.4%	25 447	21.3%	2 878	24.8%	38.9%
Operational Cost and Other Cost	170 481	184 144	33 486	19.6%	35 989	21.1%	30 993	16.8%	100 468	54.6%	30 016	56.9%	3.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	7 100	7 912	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 169	23 996	136 264		90 056		165 330		391 649		146 482		
Transfers and subsidies - capital (monetary allocations)	571 153	578 851	27 074	4.7%	134 015	23.5%	60 054	10.4%	221 142	38.2%	23 062	35.3%	160.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	600 322	602 848	163 337		224 071		225 383		612 791		169 544		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	600 322	602 848	163 337		224 071		225 383		612 791		169 544		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	600 322	602 848	163 337		224 071		225 383		612 791		169 544		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	600 322	602 848	163 337		224 071		225 383		612 791		169 544		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		714 166	741 954	39 833	5.6%	172 851	24.2%	101 849	13.7%	314 533	42.4%	71 286	44.9%	42.9%
National Government		509 719	517 719	25 692	5.0%	131 625	25.8%	46 604	9.0%	203 920	39.4%	41 613	42.8%	12.0%
Provincial Government		33 434	33 132	1 382	4.1%	2 391	7.2%	14 180	42.8%	17 952	54.2%	(242)	56.9%	(5 963.6%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		20 000	28 000	3 926	19.6%	8 238	41.2%	5 083	18.2%	17 247	61.6%	5 618	38.0%	(9.5%)
Transfers recognised - capital		563 153	578 851	31 000	5.5%	142 253	25.3%	65 866	11.4%	239 120	41.3%	46 989	43.1%	40.2%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		151 013	163 103	8 833	5.8%	30 598	20.3%	35 983	22.1%	75 414	46.2%	24 297	52.5%	48.1%
Capital Expenditure Functional		714 166	741 954	39 833	5.6%	172 851	24.2%	101 849	13.7%	314 533	42.4%	71 286	44.9%	42.9%
Municipal governance and administration		39 804	53 819	2 371	6.0%	13 081	32.9%	13 099	24.3%	28 551	53.0%	9 029	45.7%	45.1%
Executive and Council		-	35	-	-	4	-	-	11.4%	8	23.0%	-	66.1%	(100.0%)
Finance and administration		39 804	53 729	2 371	6.0%	13 077	32.9%	13 095	24.4%	28 543	53.1%	9 029	45.7%	45.0%
Internal audit		-	55	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		79 967	82 843	120	2%	5 159	6.5%	23 073	27.9%	28 352	34.2%	1 904	18.0%	1 111.6%
Community and Social Services		4 925	7 417	12	3%	558	11.3%	575	7.8%	1 145	15.4%	160	38.2%	258.7%
Sport And Recreation		12 847	15 371	68	5%	1 889	14.7%	2 084	13.6%	4 040	26.3%	107	19.0%	1 845.9%
Public Safety		7 725	5 751	16	2%	289	3.7%	1 696	29.5%	2 001	34.8%	1 339	11.5%	26.7%
Housing		54 470	54 303	24	-	2 424	4.4%	18 717	34.5%	21 165	39.0%	298	17.6%	6 180.6%
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		51 990	59 999	5 450	10.5%	37 886	72.9%	7 744	12.9%	51 080	85.1%	9 324	73.0%	(16.9%)
Planning and Development		315	510	31	9.8%	157	49.7%	70	13.7%	257	50.5%	207	77.7%	(66.1%)
Road Transport		51 675	59 488	5 419	10.5%	37 729	73.0%	7 674	12.9%	50 822	85.4%	9 117	73.0%	(15.8%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		541 180	545 208	31 892	5.9%	116 703	21.6%	57 933	10.6%	206 528	37.9%	51 030	42.3%	13.5%
Energy sources		65 782	77 284	15 821	24.1%	17 388	26.4%	15 098	19.5%	48 308	62.5%	15 008	63.6%	.6%
Water Management		27 057	25 203	1 203	4.4%	11 342	41.9%	5 128	20.3%	17 674	70.1%	2 528	74.4%	102.8%
Waste Water Management		438 342	435 921	14 838	3.4%	85 920	19.6%	36 756	8.4%	137 515	31.5%	33 329	35.8%	10.3%
Waste Management		10 000	6 800	30	3%	2 053	20.5%	950	14.0%	3 032	44.6%	165	90.1%	477.4%
Other		1 225	85	-	-	22	1.8%	-	-	22	26.1%	-	-	-

Service charges	2 425 699	2 450 037	661 867	27.3%	688 596	28.4%	712 542	29.1%	2 063 004	84.2%	624 701	80.0%	14.1%
Other revenue	176 874	178 315	394 895	223.3%	112 793	63.8%	(62 743)	(35.2%)	444 945	249.5%	569 042	598.8%	(111.0%)
Transfers and Subsidies - Operational	269 125	269 312	106 484	39.6%	88 210	32.8%	63 470	23.6%	258 164	95.9%	70 477	100.4%	(9.9%)
Transfers and Subsidies - Capital	571 153	578 851	99 751	17.5%	152 211	26.6%	411 285	71.1%	663 247	114.6%	323 414	105.4%	27.2%
Interest	97 144	107 144	23 520	24.2%	15 063	15.5%	20 434	19.1%	59 017	55.1%	16 067	53.5%	27.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 199 230)	(3 264 690)	(841 490)	26.3%	144 506	(4.5%)	(468 566)	14.4%	(1 165 551)	35.7%	(488 747)	43.8%	(4.1%)
Suppliers and employees	(3 045 830)	(3 106 827)	(841 080)	27.6%	269 197	(8.8%)	(468 566)	15.1%	(1 040 449)	33.5%	(488 747)	42.4%	(4.1%)
Finance charges	(147 210)	(147 210)	(411)	.3%	(124 691)	84.7%	-	-	(125 101)	85.0%	-	78.6%	-
Transfers and Subsidies	(6 190)	(10 653)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	862 997	850 968	576 539	66.8%	1 334 055	154.6%	792 466	93.1%	2 703 060	317.6%	1 221 386	355.3%	(35.1%)
Cash Flow from Investing Activities													
Receipts	3 003	3 003	-	-	-	-	-	-	-	-	-	.1%	-
Proceeds on disposal of PPE	3 003	3 003	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(714 166)	(741 954)	(39 833)	5.6%	(172 851)	24.2%	(101 849)	13.7%	(314 533)	42.4%	(71 286)	44.9%	42.9%
Capital assets	(714 166)	(741 954)	(39 833)	5.6%	(172 851)	24.2%	(101 849)	13.7%	(314 533)	42.4%	(71 286)	44.9%	42.9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(711 163)	(738 951)	(39 833)	5.8%	(172 851)	24.3%	(101 849)	13.8%	(314 533)	42.6%	(71 286)	45.1%	42.9%
Cash Flow from Financing Activities													
Receipts	-	-	422	-	(86)	-	13 250	-	13 586	-	612	-	2 065.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	11 533	-	11 533	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	422	-	(86)	-	1 717	-	2 053	-	612	-	180.6%
Payments	(102 172)	(102 172)	-	-	-	-	(3 311)	3.2%	(3 311)	3.2%	-	-	(100.0%)
Repayment of borrowing	(102 172)	(102 172)	-	-	-	-	(3 311)	3.2%	(3 311)	3.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(102 172)	(102 172)	422	(.4%)	(86)	.1%	9 939	(9.7%)	10 275	(10.1%)	612	(1.8%)	1 524.2%
Net Increase/(Decrease) in cash held	49 662	9 845	537 129	1 081.6%	1 161 118	2 338.0%	700 556	7 116.2%	2 398 802	24 366.8%	1 150 712	3 722.7%	(39.1%)
Cash/cash equivalents at the year begin:	750 000	1 028 933	1 028 889	137.2%	1 566 062	208.8%	2 727 179	265.0%	1 028 889	100.0%	1 896 126	102.6%	43.8%
Cash/cash equivalents at the year end:	799 662	1 038 777	1 566 062	195.8%	2 727 179	341.0%	3 427 735	330.0%	3 427 735	330.0%	3 046 838	410.1%	12.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 104	21.4%	14 524	9.4%	6 672	4.3%	100 486	64.9%	154 786	22.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	111 069	68.6%	8 775	5.4%	4 609	2.8%	37 546	23.2%	161 999	23.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 779	44.9%	4 432	6.5%	2 151	3.1%	31 214	45.5%	68 576	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 701	18.9%	3 673	5.1%	2 384	3.3%	52 833	72.8%	72 592	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 673	14.8%	4 744	4.4%	3 505	3.3%	83 240	77.5%	107 363	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	549	5.9%	304	3.3%	200	2.1%	8 272	88.7%	9 326	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	52 580	51.5%	5 810	5.7%	2 766	2.7%	40 998	40.1%	102 155	15.1%	-	-	-	-
Total By Income Source	257 656	38.1%	42 261	6.2%	22 288	3.3%	354 590	52.4%	676 795	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 450	31.5%	5 125	13.0%	4 375	11.1%	17 516	44.4%	39 466	5.8%	-	-	-	-
Commercial	106 649	69.4%	10 179	6.6%	2 784	1.8%	33 972	22.1%	153 585	22.7%	-	-	-	-
Households	89 361	22.2%	23 033	5.7%	13 524	3.4%	275 042	68.6%	400 960	59.2%	-	-	-	-
Other	49 177	59.4%	3 923	4.7%	1 605	1.9%	28 061	33.9%	62 765	12.2%	-	-	-	-
Total By Customer Group	257 656	38.1%	42 261	6.2%	22 288	3.3%	354 590	52.4%	676 795	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	123 852	100.0%	-	-	-	-	-	-	123 852	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	123 852	100.0%	-	-	-	-	-	-	123 852	100.0%

Contact Details

Municipal Manager	Dr Johan Leibbrandt	021 807 4615
Chief Financial Officer	Mr Bradley Brown	021 807 4623

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 869 321	2 919 127	677 965	23.6%	680 084	23.7%	719 762	24.7%	2 077 810	71.2%	688 345	77.0%	4.6%
Exchange Revenue													
Service charges - Electricity	1 215 949	1 240 949	249 574	20.5%	248 729	20.5%	252 118	20.3%	750 421	60.5%	225 189	71.0%	12.0%
Service charges - Water	201 453	213 953	17 361	8.6%	56 572	28.1%	79 451	37.1%	153 383	71.7%	59 323	81.4%	33.9%
Service charges - Waste Water Management	132 113	132 113	38 731	29.3%	31 813	24.1%	31 429	23.8%	101 973	77.2%	30 610	78.8%	2.7%
Service charges - Waste Management	112 789	117 789	34 595	30.7%	25 080	22.2%	25 183	21.4%	84 857	72.0%	23 154	71.5%	8.8%
Sale of Goods and Rendering of Services	25 591	32 591	9 202	36.0%	12 793	50.0%	4 905	15.0%	26 900	82.5%	4 974	83.2%	6%
Agency services	3 961	3 961	840	21.2%	1 051	26.5%	1 082	27.3%	2 972	75.0%	937	65.4%	15.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 972	18 972	5 430	28.6%	5 763	30.4%	5 744	30.3%	16 937	89.3%	6 537	104.9%	(12.1%)
Interest earned from Current and Non Current Assets	63 980	52 980	14 022	21.9%	12 465	19.5%	12 259	23.1%	38 747	73.1%	14 888	84.6%	(17.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 249	14 249	2 878	20.2%	2 073	14.6%	4 708	33.0%	9 659	67.8%	4 582	69.2%	2.7%
Licences or permits	8 754	8 754	1 594	18.2%	1 876	21.4%	2 751	31.4%	6 220	71.1%	2 067	64.6%	33.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	48 704	48 704	1 180	2.4%	7 107	14.6%	15 954	32.8%	24 242	49.8%	6 516	64.0%	144.9%
Operational Revenue	10 528	10 528	2 191	20.8%	1 582	15.0%	2 848	27.1%	6 622	62.9%	2 577	77.3%	10.5%
Non-Exchange Revenue													
Property rates	571 651	577 763	200 530	35.1%	123 814	21.7%	124 573	21.6%	448 917	77.7%	113 746	81.7%	9.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	173 403	173 403	47	-	63 092	36.4%	87 952	50.7%	151 091	87.1%	116 599	71.5%	(24.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 585	265 780	97 170	37.3%	84 369	32.4%	65 963	24.8%	247 503	93.1%	74 468	93.4%	(11.4%)
Interest Receivables	3 426	3 426	1 008	29.4%	677	19.8%	1 140	33.3%	2 825	82.5%	1 185	104.3%	(3.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 214	3 214	1 611	50.1%	1 228	38.2%	1 378	42.9%	4 217	131.2%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	325	-	325	-	1 093	-	(70.3%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 741 081	2 831 662	341 000	12.4%	751 978	27.4%	527 925	18.6%	1 620 903	57.2%	827 529	60.7%	(36.2%)
Employee related costs	729 635	729 635	0	-	350 780	48.1%	167 862	23.0%	518 642	71.1%	472 128	72.1%	(64.4%)
Remuneration of councillors	24 593	24 593	-	-	11 457	46.6%	9 084	36.9%	20 541	83.5%	17 402	74.3%	(47.8%)
Bulk purchases - electricity	805 126	875 126	192 356	23.9%	184 692	22.9%	173 422	19.8%	550 470	62.9%	147 333	71.1%	17.7%
Inventory consumed	122 965	120 281	17 075	13.9%	22 038	17.9%	27 672	23.0%	66 785	55.5%	21 827	57.1%	26.8%
Debt impairment	77 289	(93 359)	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	225 960	225 960	49 319	21.8%	32 779	14.5%	48 379	21.4%	130 478	57.7%	77 997	68.3%	(38.0%)
Interest/Dividends and Rent on Land	77 649	70 951	-	-	25 340	32.6%	-	-	25 340	35.7%	215	36.2%	(100.0%)
Contracted services	328 381	364 877	36 935	11.2%	68 377	20.8%	69 660	19.1%	174 972	48.0%	57 627	48.4%	20.9%
Transfers and subsidies	22 631	14 048	3 578	15.8%	1 695	7.5%	2 557	18.2%	7 830	55.7%	3 273	71.8%	(21.9%)
Irrecoverable debts written off	126 724	274 163	21	-	363	3%	5	-	390	1%	16	13.7%	(70.0%)
Operational Cost and Other Cost	199 498	224 757	41 716	20.9%	54 455	27.3%	29 284	13.0%	125 455	55.8%	28 924	57.6%	1.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	630	630	-	-	-	-	-	-	-	-	787	115.7%	(100.0%)
Surplus/(Deficit)	128 240	87 465	336 965		(71 894)		191 837		456 907		(139 184)		
Transfers and subsidies - capital (monetary allocations)	98 415	96 121	15 664	15.9%	22 167	22.5%	17 559	18.3%	55 391	57.6%	23 134	47.0%	(24.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	226 656	183 587	352 629		(49 727)		209 396		512 298		(116 050)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	226 656	183 587	352 629		(49 727)		209 396		512 298		(116 050)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	226 656	183 587	352 629		(49 727)		209 396		512 298		(116 050)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	226 656	183 587	352 629		(49 727)		209 396		512 298		(116 050)		

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	642 490	594 994	51 099	8.0%	120 752	18.8%	81 260	13.7%	253 110	42.5%	76 591	39.2%	6.1%
National Government	63 693	63 693	14 612	22.9%	20 864	32.8%	13 408	21.1%	48 883	76.7%	21 080	50.8%	(36.4%)
Provincial Government	21 885	19 890	1 053	4.8%	1 304	6.0%	4 151	20.9%	6 507	32.7%	3 194	39.5%	30.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	33 067	19 000	6 113	18.5%	5 058	15.3%	821	4.3%	11 992	63.1%	4 498	58.9%	(81.7%)
Transfers recognised - capital	118 636	102 584	21 777	18.4%	27 225	22.9%	18 380	17.9%	67 382	65.7%	28 771	50.2%	(36.1%)
Borrowing	198 019	198 019	6 200	3.1%	18 091	9.1%	40 491	20.4%	64 782	32.7%	17 423	40.9%	132.4%
Internally generated funds	325 835	294 391	23 121	7.1%	75 436	23.2%	22 389	7.6%	120 946	41.1%	30 397	30.4%	(26.3%)
Capital Expenditure Functional	642 490	594 994	51 099	8.0%	120 752	18.8%	81 000	13.6%	252 850	42.5%	76 591	39.2%	5.8%
Municipal governance and administration	55 320	36 064	2 385	4.3%	9 629	17.4%	4 331	12.0%	16 345	45.3%	7 808	24.1%	(44.5%)
Executive and Council	100	100	-	-	35	35.0%	49	48.7%	84	83.7%	-	89.9%	(100.0%)
Finance and administration	55 220	35 964	2 385	4.3%	9 594	17.4%	4 282	11.9%	16 262	45.2%	7 808	24.1%	(45.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	106 629	141 941	18 691	17.5%	30 936	29.0%	15 442	10.9%	65 069	45.8%	15 899	23.1%	(2.9%)
Community and Social Services	56 631	76 018	11 352	20.0%	19 915	35.2%	8 279	10.9%	39 545	52.0%	4 082	13.7%	102.8%
Sport And Recreation	10 093	16 434	1 438	14.2%	4 761	47.2%	3 353	20.4%	9 552	58.1%	2 681	29.0%	25.0%
Public Safety	8 261	19 230	3 138	38.0%	1 808	21.9%	2 866	14.9%	7 812	40.6%	2 275	30.4%	25.9%
Housing	31 644	30 259	2 764	8.7%	4 452	14.1%	945	3.1%	8 160	27.0%	6 860	27.9%	(86.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	99 849	72 370	8 347	8.4%	12 588	12.6%	12 679	17.5%	33 614	46.4%	10 935	53.5%	16.0%
Planning and Development	5 135	5 878	2 606	50.7%	985	19.2%	255	4.3%	3 847	65.4%	2 926	60.8%	(91.3%)
Road Transport	94 464	66 242	5 729	6.1%	11 491	12.2%	12 353	18.6%	29 573	44.6%	7 974	52.7%	54.9%
Environmental Protection	250	250	12	4.9%	112	44.9%	71	28.4%	195	78.2%	35	4.4%	104.9%
Trading Services	380 693	344 620	21 675	5.7%	67 598	17.8%	48 548	14.1%	137 821	40.0%	41 949	41.8%	15.7%
Energy sources	126 332	147 346	3 242	2.6%	5 885	4.7%	34 689	23.5%	43 816	29.7%	12 979	40.1%	167.3%
Water Management	148 159	107 328	13 137	8.9%	35 137	23.7%	6 499	6.1%	54 773	51.0%	13 643	33.4%	(52.4%)
Waste Water Management	87 200	62 588	5 296	6.1%	20 201	23.2%	7 077	11.3%	32 574	52.0%	9 277	45.0%	(23.7%)
Waste Management	19 002	27 359	-	-	6 376	33.6%	283	1.0%	6 659	24.3%	6 050	63.3%	(95.3%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	3 063 238	3 096 888	821 905	26.8%	696 229	22.7%	587 359	19.0%	2 105 493	68.0%	615 113	71.2%	(4.5%)
Property rates	548 788	554 656	347 110	63.3%	280 106	51.0%	247 188	44.6%	874 404	157.6%	300 079	197.7%	(17.6%)

Service charges	1 858 920	1 903 096	385 430	20.7%	353 019	19.0%	298 022	15.7%	1 036 471	54.5%	285 915	55.8%	4.2%
Other revenue	230 996	236 346	40 384	17.5%	23 302	10.1%	16 996	7.2%	80 682	34.1%	23 114	38.3%	(26.5%)
Transfers and Subsidies - Operational	262 139	259 889	2 515	1.0%	5 342	2.0%	5 314	2.0%	13 171	5.1%	4	.7%	129 899.3%
Transfers and Subsidies - Capital	98 415	89 921	42 192	42.9%	30 271	30.8%	16 534	18.4%	88 997	99.0%	6 002	7.3%	175.5%
Interest	63 980	52 980	4 272	6.7%	4 190	6.5%	3 305	6.2%	11 767	22.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 490 240)	(2 641 543)	(384 487)	15.4%	(97 559)	3.9%	(702 124)	26.6%	(1 184 170)	44.8%	182 155	29.9%	(485.5%)
Suppliers and employees	(2 405 393)	(2 556 697)	(384 487)	16.0%	(97 559)	4.1%	(702 124)	27.5%	(1 184 170)	46.3%	182 155	31.2%	(485.5%)
Finance charges	(62 215)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(22 631)	(22 631)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	572 998	455 345	437 417	76.3%	598 671	104.5%	(114 765)	(25.2%)	921 323	202.3%	797 268	224.8%	(114.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(738 582)	(694 702)	(130 026)	17.6%	(135 688)	18.4%	(88 917)	12.8%	(354 631)	51.0%	(79 732)	47.4%	11.5%
Capital assets	(738 582)	(694 702)	(130 026)	17.6%	(135 688)	18.4%	(88 917)	12.8%	(354 631)	51.0%	(79 732)	47.4%	11.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(738 582)	(694 702)	(130 026)	17.6%	(135 688)	18.4%	(88 917)	12.8%	(354 631)	51.0%	(79 732)	47.4%	11.5%
Cash Flow from Financing Activities													
Receipts	198 019	198 019	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	198 019	198 019	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 215)	(62 215)	-	-	(20 325)	32.7%	-	-	(20 325)	32.7%	-	-	-
Repayment of borrowing	(62 215)	(62 215)	-	-	(20 325)	32.7%	-	-	(20 325)	32.7%	-	-	-
Net Cash from/(used) Financing Activities	135 804	135 804	-	-	(20 325)	(15.0%)	-	-	(20 325)	(15.0%)	-	-	-
Net Increase/(Decrease) in cash held	(29 780)	(103 553)	307 391	(1 032.2%)	442 658	(1 486.5%)	(203 682)	196.7%	546 367	(527.6%)	717 536	1 894.9%	(128.4%)
Cash/cash equivalents at the year begin:	678 807	678 807	-	-	853 871	125.8%	1 296 529	191.0%	-	-	962 481	99.1%	34.7%
Cash/cash equivalents at the year end:	649 027	575 254	853 871	131.6%	1 296 529	199.8%	1 095 870	190.5%	1 095 870	190.5%	1 621 814	239.2%	(32.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 442	14.7%	3 776	2.3%	3 142	1.9%	134 731	81.1%	166 091	32.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	56 439	78.2%	538	.7%	562	.8%	14 672	20.3%	72 211	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 763	41.9%	1 405	2.6%	1 532	2.8%	28 633	52.7%	54 534	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 245	18.6%	693	1.6%	653	1.5%	34 646	78.3%	44 227	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 982	10.4%	943	1.6%	896	1.6%	49 641	86.4%	57 463	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	988	5.4%	250	1.4%	234	1.3%	16 692	91.9%	18 165	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	103	.1%	123	.1%	173	.2%	97 752	99.6%	98 151	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(16 918)	12 535.6%	118	(87.6%)	78	(58.1%)	16 586	(12 289.9%)	(135)	-	-	-	-	-
Total By Income Source	102 045	20.0%	7 847	1.5%	7 271	1.4%	393 353	77.1%	510 516	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 620	9.2%	565	3.2%	503	2.9%	14 849	84.7%	17 537	3.4%	-	-	-	-
Commercial	40 304	46.4%	502	.6%	524	.6%	45 519	52.4%	86 848	17.0%	-	-	-	-
Households	50 545	13.3%	6 465	1.7%	6 077	1.6%	317 480	83.4%	380 567	74.5%	-	-	-	-
Other	9 577	37.5%	316	1.2%	166	.6%	15 505	60.7%	25 563	5.0%	-	-	-	-
Total By Customer Group	102 045	20.0%	7 847	1.5%	7 271	1.4%	393 353	77.1%	510 516	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	10 727	100.0%	-	-	-	-	-	-	10 727	45.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 119	100.0%	-	-	-	-	-	-	13 119	55.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	23 845	100.0%	-	-	-	-	-	-	23 845	100.0%

Contact Details

Municipal Manager	Ms Ms Geraldine Mettler	021 808 8025
Chief Financial Officer	Mr Mr Kevin Carolus	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

Part: Operating Revenue and Expenditure	2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 833 296	1 751 136	480 584	26.2%	399 894	21.8%	403 093	23.0%	1 283 572	73.3%	336 611	65.0%	19.8%
Exchange Revenue													
Service charges - Electricity	721 887	721 481	198 195	27.5%	167 173	23.2%	178 297	24.7%	543 665	75.4%	147 282	69.4%	21.1%
Service charges - Water	127 877	128 027	26 513	20.7%	38 086	29.8%	41 206	32.2%	105 805	82.6%	36 686	70.5%	12.3%
Service charges - Waste Water Management	120 306	121 485	33 910	28.2%	27 808	23.1%	32 642	26.9%	94 359	77.7%	26 069	80.7%	25.2%
Service charges - Waste Management	76 326	76 326	21 671	28.4%	18 042	23.6%	17 992	23.6%	57 705	75.6%	14 079	78.4%	27.8%
Sale of Goods and Rendering of Services	6 315	6 315	1 863	19.7%	1 863	29.8%	2 249	35.6%	5 377	85.1%	2 284	83.7%	11.6%
Agency services	9 823	9 823	2 656	27.0%	2 654	27.0%	2 653	27.0%	7 963	81.1%	2 568	76.1%	3.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 768	16 768	4 375	26.1%	4 385	26.2%	4 714	28.1%	13 475	80.4%	4 055	72.8%	16.2%
Interest earned from Current and Non Current Assets	20 420	20 420	4 490	22.0%	5 543	27.1%	6 335	31.0%	16 369	80.2%	4 646	68.6%	36.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 529	11 529	3 763	39.5%	3 477	36.5%	3 108	27.0%	10 348	89.8%	2 770	88.5%	12.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	400	189	-	60	-	25	6.3%	275	68.6%	3	16.8%	714.7%
Operational Revenue	8 056	6 562	1 428	17.7%	405	5.0%	242	3.7%	2 074	31.6%	695	60.7%	(65.2%)
Non-Exchange Revenue													
Property rates	226 949	226 949	89 889	39.6%	46 392	20.4%	48 198	21.2%	184 479	81.3%	42 084	81.0%	14.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	242 897	163 645	5 323	2.2%	12 088	5.0%	8 734	5.3%	26 145	16.0%	35	.1%	24 648.7%
Licences or permits	4 674	4 674	860	18.4%	650	13.9%	692	14.8%	2 201	47.1%	1 049	75.4%	(34.0%)
Transfer and subsidies - Operational	217 912	213 175	83 020	38.1%	68 060	31.2%	52 740	24.7%	203 821	95.6%	49 318	96.0%	6.9%
Interest Receivables	3 811	3 811	854	22.4%	962	25.8%	1 023	26.8%	2 859	75.0%	951	73.7%	7.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 120	8 120	2 201	27.1%	2 207	27.2%	2 244	27.6%	6 652	81.9%	2 037	78.0%	10.2%
Gains on Disposal of Fixed and Intangible Assets	1 627	1 627	-	-	-	-	-	-	-	-	-	-	-
Other Gains	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 797 137	1 747 685	310 468	17.3%	283 775	15.8%	455 699	26.1%	1 049 941	60.1%	446 522	65.2%	2.1%
Employee related costs	469 245	472 908	96 572	20.6%	99 033	21.1%	99 765	21.1%	295 370	62.5%	95 433	65.7%	4.5%
Remuneration of councillors	21 653	21 653	5 178	23.9%	5 178	23.9%	5 756	26.6%	16 113	74.4%	5 157	73.8%	11.6%
Bulk purchases - electricity	598 611	598 611	128 426	21.5%	127 407	21.3%	128 320	21.4%	384 154	64.2%	109 544	67.7%	17.1%
Inventory consumed	59 003	59 003	8 494	12.3%	14 478	21.0%	12 872	21.2%	35 643	59.6%	10 252	68.4%	23.6%
Debt investment	86 508	42 008	-	-	(31 597)	(36.5%)	80 542	144.1%	29 945	68.9%	84 520	75.0%	(28.7%)
Depreciation, Amortisation and Impairment	110 079	110 079	(1)	-	-	-	82 560	75.0%	82 559	75.0%	83 722	79.6%	(1.4%)
Interest,Dividends and Rent on Land	41 676	41 676	9 524	22.9%	9 472	22.7%	10 117	24.3%	29 112	67.9%	8 668	69.6%	16.7%
Contracted services	148 230	146 613	12 078	8.1%	31 348	21.1%	30 457	20.8%	73 883	50.4%	22 999	54.7%	32.4%
Transfers and subsidies	13 606	8 771	1 055	7.8%	500	3.7%	993	11.3%	2 548	29.0%	869	33.1%	14.2%
Irrecoverable debts written off	122 522	122 522	23 938	19.5%	7 706	6.3%	7 264	5.9%	38 907	31.8%	9 280	36.9%	(21.7%)
Operational Cost and Other Cost	111 609	118 651	25 203	22.6%	20 251	18.1%	17 253	14.5%	62 707	52.8%	15 677	61.5%	10.1%
Disposal of Fixed and Intangible Assets	4 320	4 320	-	-	-	-	-	-	-	-	-	-	-
Other Losses	70	70	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	36 159	3 451	170 117		116 120		(52 606)		233 631		(109 911)		
Transfers and subsidies - capital (monetary allocations)	77 246	86 257	-	-	(8)	-	47 742	55.3%	47 734	55.3%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	13	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	113 405	89 721	170 117		116 112		(4 864)		281 365		(109 911)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	113 405	89 721	170 117		116 112		(4 864)		281 365		(109 911)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	113 405	89 721	170 117		116 112		(4 864)		281 365		(109 911)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	113 405	89 721	170 117		116 112		(4 864)		281 365		(109 911)		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		186 345	197 805	31 400	16.9%	39 386	21.1%	25 301	12.8%	96 087	48.6%	37 300	52.2%	(32.2%)
National Government		77 246	84 165	21 394	27.7%	18 278	23.7%	10 273	12.2%	49 945	59.3%	6 429	51.8%	59.8%
Provincial Government		-	2 092	-	-	848	-	478	22.9%	1 326	63.4%	6 076	20.7%	(92.1%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		77 246	86 257	21 394	27.7%	19 126	24.8%	10 751	12.5%	51 271	59.4%	12 505	40.6%	(14.0%)
Borrowing		25 400	22 532	3 278	12.9%	1 761	6.9%	(42)	(2%)	4 996	22.2%	6 515	45.4%	(100.6%)
Internally generated funds		83 699	89 016	6 729	8.0%	18 499	22.1%	14 591	16.4%	39 819	44.7%	18 281	66.5%	(20.2%)
Capital Expenditure Functional		186 345	197 818	31 400	16.9%	39 386	21.1%	25 301	12.8%	96 087	48.6%	37 300	52.2%	(32.2%)
Municipal governance and administration		12 460	22 730	3 643	29.2%	4 308	34.6%	2 434	10.7%	10 385	45.7%	5 653	46.7%	(56.9%)
Executive and Council		20	20	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		12 440	22 710	3 643	29.3%	4 308	34.6%	2 434	10.7%	10 385	45.7%	5 653	46.8%	(56.9%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		36 443	41 528	4 968	13.5%	9 288	25.5%	4 459	10.7%	18 654	44.9%	264	38.4%	1 586.5%
Community and Social Services		1 825	1 863	-	-	51	2.8%	1 220	66.5%	1 272	68.3%	26	6.4%	4 643.6%
Sport And Recreation		11 818	21 258	4 098	34.7%	7 275	61.6%	1 256	5.9%	12 629	59.4%	170	49.9%	639.4%
Public Safety		9 800	1 608	-	-	-	-	760	47.2%	760	47.2%	7	.2%	11 321.1%
Housing		13 000	16 800	807	6.2%	1 963	15.1%	1 224	7.3%	3 994	23.8%	62	2.6%	1 867.7%
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		36 819	41 482	10 391	28.2%	9 638	26.2%	4 449	10.7%	24 479	59.0%	17 433	80.8%	(74.5%)
Planning and Development		505	5	-	-	2	.4%	-	-	2	36.5%	-	-	-
Road Transport		36 314	41 477	10 391	28.6%	9 637	26.5%	4 449	10.7%	24 477	59.0%	17 433	80.8%	(74.5%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		100 624	92 078	12 460	12.4%	16 151	16.1%	13 958	15.2%	42 570	46.2%	13 950	39.8%	.1%
Energy sources		45 199	41 285	1 132	2.5%	12 113	26.8%	10 509	25.5%	23 753	57.5%	2 822	21.5%	272.4%
Water Management		20 219	8 752	69	.8%	516	2.6%	1 130	12.9%	1 715	19.6%	2 001	78.4%	(43.5%)
Waste Water Management		34 206	41 040	11 259	32.9%	3 523	10.3%	2 320	5.7%	17 102	41.7%	9 127	43.0%	(74.6%)
Waste Management		1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 609 927	1 612 212	475 387	29.5%	402 136	25.0%	404 467	25.1%	1 281 991	79.5%	337 056	76.8%	20.0%
Property rates	212 604	212 499	23 766	11.2%	15 197	7.1%	16 912	8.0%	55 874	26.3%	15 968	24.5%	5.9%

Service charges	989 911	989 911	336 108	34.0%	280 966	28.4%	304 900	30.8%	921 973	93.1%	233 721	87.5%	30.5%
Other revenue	75 065	85 598	12 102	16.1%	7 398	9.9%	10 766	12.6%	30 267	35.4%	10 931	48.4%	(1.5%)
Transfers and Subsidies - Operational	217 912	209 770	59 355	27.2%	69 276	31.8%	54 401	25.9%	183 032	87.3%	48 311	98.2%	12.6%
Transfers and Subsidies - Capital	77 246	77 246	38 098	49.3%	20 519	26.6%	8 543	11.1%	67 160	86.9%	20 005	64.4%	(57.3%)
Interest	37 188	37 188	5 958	16.0%	8 780	23.6%	8 945	24.1%	23 684	63.7%	8 120	64.9%	10.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 474 188)	(1 474 188)	(276 981)	18.8%	(215 854)	14.6%	(231 251)	15.7%	(724 087)	49.1%	(192 495)	51.5%	20.1%
Suppliers and employees	(1 422 746)	(1 422 746)	(267 457)	18.8%	(215 233)	15.1%	(212 285)	14.9%	(694 975)	48.8%	(174 602)	51.1%	21.6%
Finance charges	(37 837)	(37 837)	(9 524)	25.2%	(622)	1.6%	(18 967)	50.1%	(29 112)	76.9%	(17 893)	76.6%	6.0%
Transfers and Subsidies	(13 606)	(13 606)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	135 739	138 024	198 406	146.2%	186 282	137.2%	173 216	125.5%	557 904	404.2%	144 562	325.0%	19.8%
Cash Flow from Investing Activities													
Receipts	100	100	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	100	100	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(186 345)	(187 917)	(48 962)	26.3%	(44 941)	24.1%	(28 472)	15.2%	(122 375)	65.1%	(43 872)	61.9%	(35.1%)
Capital assets	(186 345)	(187 917)	(48 962)	26.3%	(44 941)	24.1%	(28 472)	15.2%	(122 375)	65.1%	(43 872)	61.9%	(35.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(186 245)	(187 817)	(48 962)	26.3%	(44 941)	24.1%	(28 472)	15.2%	(122 375)	65.2%	(43 872)	61.9%	(35.1%)
Cash Flow from Financing Activities													
Receipts	71 100	71 100	86	.1%	(38)	(.1%)	108	.2%	156	.2%	11	.3%	874.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	70 950	70 950	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	150	150	86	57.0%	(38)	(25.3%)	108	72.1%	156	103.8%	11	95.6%	874.7%
Payments	(27 593)	(27 593)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(27 593)	(27 593)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	43 507	43 507	86	.2%	(38)	(.1%)	108	.2%	156	.4%	11	.7%	874.7%
Net Increase/(Decrease) in cash held	(7 000)	(6 286)	149 530	(2 136.2%)	141 303	(2 018.7%)	144 852	(2 304.5%)	435 685	(6 931.4%)	100 701	(482.2%)	43.8%
Cash/cash equivalents at the year begin:	135 014	135 014	214 152	158.6%	388 184	287.5%	529 475	392.2%	214 152	158.6%	418 446	90.0%	26.5%
Cash/cash equivalents at the year end:	128 014	128 728	388 184	303.2%	529 475	413.6%	674 327	523.8%	674 327	523.8%	519 147	332.3%	29.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 147	22.3%	2 911	3.8%	3 134	4.1%	53 843	69.9%	77 035	19.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 771	82.8%	1 389	3.3%	650	2.0%	4 960	11.8%	41 969	10.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 781	26.9%	1 385	2.7%	1 210	2.4%	34 792	68.0%	51 169	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 566	18.1%	2 253	3.3%	2 168	3.1%	52 264	75.5%	69 233	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 485	18.0%	1 616	3.6%	1 555	3.5%	33 095	74.0%	44 751	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 693	11.2%	497	3.3%	461	3.0%	12 523	82.5%	15 174	3.9%	-	-	-	-
Interest on Arrear Debtor Accounts	2 267	3.6%	109	.2%	185	3.0%	60 412	95.9%	62 973	16.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 535)	(24.9%)	683	2.6%	635	2.4%	31 465	119.9%	26 247	6.8%	-	-	-	-
Total By Income Source	84 165	21.7%	10 844	2.8%	10 189	2.6%	283 354	72.9%	388 552	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 130	49.6%	548	4.4%	461	3.7%	5 217	42.2%	12 356	3.2%	-	-	-	-
Commercial	12 132	71.6%	281	1.7%	191	1.1%	4 340	25.6%	16 944	4.4%	-	-	-	-
Households	56 804	34.1%	8 754	2.6%	8 736	2.6%	258 267	77.7%	332 560	85.6%	-	-	-	-
Other	9 099	-	1 260	4.7%	801	3.0%	15 531	58.2%	26 691	6.9%	-	-	-	-
Total By Customer Group	84 165	21.7%	10 844	2.8%	10 189	2.6%	283 354	72.9%	388 552	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	0	100.0%	0	-
Trade Creditors	88	11.6%	440	57.8%	-	-	233	30.6%	761	69.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	305	89.4%	36	10.6%	-	-	-	-	341	30.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	394	35.7%	476	43.2%	-	-	233	21.1%	1 103	100.0%

Contact Details

Municipal Manager	Mr Mr David McThomas	023 348 2600
Chief Financial Officer	Mr Mr Roddrick Ontong	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 181 765	1 313 130	323 492	27.4%	311 832	26.4%	348 478	26.5%	983 803	74.9%	318 258	77.7%	9.5%
Exchange Revenue													
Service charges - Electricity	691 544	787 049	182 941	26.5%	186 085	26.9%	220 242	28.0%	589 267	74.9%	181 829	75.6%	21.1%
Service charges - Water	69 574	75 455	17 986	25.9%	18 397	26.4%	23 180	30.7%	59 562	78.9%	24 765	91.8%	(6.4%)
Service charges - Waste Water Management	32 962	37 149	9 977	30.3%	9 708	29.5%	9 890	26.6%	29 575	79.6%	9 478	94.2%	4.4%
Service charges - Waste Management	33 379	37 648	9 972	29.9%	9 880	29.6%	9 880	26.3%	29 750	79.0%	9 373	74.5%	5.6%
Sale of Goods and Rendering of Services	5 220	5 220	1 806	34.6%	1 475	28.3%	1 686	32.3%	4 967	95.2%	1 437	79.1%	17.4%
Agency services	6 107	6 107	1 680	27.5%	1 654	27.1%	1 569	25.7%	4 902	80.3%	1 394	75.3%	12.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 681	4 681	1 875	40.1%	2 485	53.1%	2 332	49.8%	6 691	143.0%	1 028	25.2%	126.8%
Interest earned from Current and Non Current Assets	35 711	35 711	4 386	12.3%	3 716	10.4%	3 644	10.2%	11 746	32.9%	5 766	54.1%	(36.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 163	4 163	1 479	35.5%	930	22.3%	1 094	26.3%	3 502	84.1%	799	52.6%	36.9%
Licences or permits	2 514	2 514	283	11.2%	278	11.0%	45	1.8%	606	24.1%	39	8.0%	15.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	6 176	6 104	-	-	-	-	319	5.2%	319	5.2%	-	-	(100.0%)
Operational Revenue	1 507	1 579	498	33.0%	355	23.5%	191	12.1%	1 043	66.1%	3 059	272.7%	(93.8%)
Non-Exchange Revenue													
Property rates	106 956	111 520	29 383	27.5%	28 425	26.6%	28 137	25.2%	85 945	77.1%	26 771	81.1%	5.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 770	37 003	506	4.0%	482	3.8%	767	2.1%	1 756	4.7%	1 343	20.3%	(42.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	166 208	151 422	56 655	34.1%	45 544	27.4%	41 493	27.4%	143 692	94.9%	48 067	87.1%	(13.7%)
Interest Receivables	2 292	2 292	3 730	162.8%	2 926	127.7%	3 561	155.4%	10 217	445.8%	3 110	149.1%	14.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	6 512	337	-	(506)	-	353	5.4%	185	2.8%	-	-	(100.0%)
Gains on Disposal of Fixed and Intangible Assets	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	75	-	75	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 131 330	1 390 518	302 125	26.7%	310 460	27.4%	312 181	22.5%	924 765	66.5%	304 300	73.4%	2.6%
Employee related costs	310 872	316 997	72 645	23.4%	96 888	31.2%	67 917	21.4%	237 450	74.9%	68 397	74.9%	(.7%)
Remuneration of councillors	13 716	13 716	3 022	22.0%	3 024	22.0%	3 344	24.4%	9 390	68.5%	2 971	70.0%	12.6%
Bulk purchases - electricity	541 328	704 333	177 552	32.8%	157 483	29.1%	193 214	27.4%	528 250	75.0%	164 156	84.1%	17.7%
Inventory consumed	55 533	41 365	6 043	10.9%	8 137	14.7%	7 009	16.9%	21 189	51.2%	7 154	41.4%	(2.0%)
Debt impairment	15 623	43 862	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	52 355	56 532	14 304	27.3%	14 318	27.3%	13 929	24.6%	42 551	75.3%	11 470	66.1%	21.4%
Interest/Dividends and Rent on Land	4 569	18 569	559	12.2%	559	12.2%	1 274	6.9%	2 392	12.9%	577	62.8%	120.9%
Contracted services	69 322	92 456	14 052	20.3%	14 459	20.9%	10 986	11.9%	39 498	42.7%	35 376	56.2%	(68.9%)
Transfers and subsidies	5 429	4 752	249	4.6%	2 273	41.9%	77	1.6%	2 599	54.7%	1 660	75.8%	(95.4%)
Irrecoverable debts written off	16 514	28 079	1 157	7.0%	1 211	7.3%	796	2.8%	3 165	11.3%	1 977	100.0%	(59.7%)
Operational Cost and Other Cost	46 069	69 859	12 542	27.2%	12 106	26.3%	13 634	19.5%	38 282	54.8%	10 563	50.8%	29.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	50 435	(77 389)	21 367		1 372		36 298		59 037		13 958		
Transfers and subsidies - capital (monetary allocations)	60 048	94 281	7 268	12.1%	17 858	29.7%	2 015	2.1%	27 141	28.8%	3 027	81.6%	(33.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	110 483	16 893	28 636		19 231		38 312		86 179		16 985		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	110 483	16 893	28 636		19 231		38 312		86 179		16 985		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	110 483	16 893	28 636		19 231		38 312		86 179		16 985		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	110 483	16 893	28 636		19 231		38 312		86 179		16 985		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	136 176	224 704	17 908	13.2%	32 865	24.1%	30 565	13.6%	81 337	36.2%	16 076	43.3%	90.1%
National Government	49 938	60 704	6 397	12.8%	10 589	21.2%	4 875	8.0%	21 862	36.0%	2 605	79.3%	87.2%
Provincial Government	2 277	22 237	-	-	1 596	70.1%	10 134	45.6%	11 731	52.8%	435	100.0%	2 230.8%
District Municipality	-	1 600	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 216	84 542	6 397	12.3%	12 186	23.3%	15 009	17.8%	33 593	39.7%	3 039	79.6%	393.8%
Borrowing	21 960	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	62 000	140 163	11 510	18.6%	20 679	33.4%	15 556	11.1%	47 745	34.1%	13 037	31.2%	19.3%
Capital Expenditure Functional	136 176	224 704	17 908	13.2%	32 865	24.1%	30 565	13.6%	81 337	36.2%	16 076	44.1%	90.1%
Municipal governance and administration	11 440	14 170	3 192	27.9%	3 152	27.5%	1 583	11.2%	7 927	55.9%	942	26.8%	68.0%
Executive and Council	500	1 500	41	8.2%	-	-	-	-	41	2.7%	34	14.0%	(100.0%)
Finance and administration	10 940	12 670	3 152	28.8%	3 152	28.8%	1 583	12.5%	7 886	62.2%	908	27.0%	74.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 746	20 202	518	2.8%	2 071	11.0%	394	2.0%	2 983	14.8%	4 255	38.3%	(90.7%)
Community and Social Services	688	688	-	-	-	-	-	-	-	-	228	49.7%	(100.0%)
Sport And Recreation	14 448	15 376	513	3.6%	2 005	13.9%	394	2.6%	2 912	18.9%	358	12.8%	9.9%
Public Safety	3 610	4 138	5	.1%	66	1.8%	-	-	71	1.7%	3 668	57.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 502	56 183	1 482	12.9%	2 823	24.5%	11 089	19.7%	15 394	27.4%	790	44.5%	1 304.1%
Planning and Development	500	20 547	-	-	-	-	9 991	48.6%	9 991	48.6%	351	73.9%	2 748.4%
Road Transport	11 002	35 636	1 482	13.5%	2 823	25.7%	1 098	3.1%	5 403	15.2%	439	44.2%	150.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	94 487	134 149	12 715	13.5%	24 819	26.3%	17 499	13.0%	55 033	41.0%	10 089	47.6%	73.4%
Energy sources	26 333	35 689	1 607	6.1%	1 727	6.6%	9 041	25.3%	12 375	34.7%	1 724	49.6%	424.4%
Water Management	29 777	54 438	4 166	14.0%	13 981	47.0%	5 847	10.7%	23 994	44.1%	921	24.3%	534.9%
Waste Water Management	30 098	35 312	6 642	22.1%	9 111	30.3%	2 611	7.4%	18 364	52.0%	4 889	63.5%	(46.6%)
Waste Management	8 280	8 710	300	3.6%	-	-	-	-	300	3.4%	2 555	48.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part

Service charges	976 501	1 102 246	189 913	19.4%	285 936	29.3%	360 900	32.7%	836 749	75.9%	217 089	58.8%	66.2%
Other revenue	34 827	59 143	6 924	19.9%	7 549	21.7%	11 418	19.3%	25 890	43.8%	26 319	96.1%	(56.6%)
Transfers and Subsidies - Operational	166 208	150 622	58 701	35.3%	53 507	32.2%	47 687	31.7%	159 895	106.2%	36 773	59.1%	29.7%
Transfers and Subsidies - Capital	60 048	91 465	17 875	29.8%	17 992	30.0%	29 581	32.3%	65 448	71.6%	3 773	34.8%	684.0%
Interest	35 862	35 711	3 240	9.0%	5 635	15.7%	3 639	10.2%	12 514	35.0%	2 026	22.3%	79.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 130 475)	(1 378 107)	(306 095)	27.1%	(308 081)	27.3%	(331 472)	24.1%	(945 647)	68.6%	(339 803)	73.6%	(2.5%)
Suppliers and employees	(1 121 239)	(1 365 186)	(305 888)	27.3%	(305 805)	27.3%	(331 410)	24.3%	(943 104)	69.1%	(339 803)	74.1%	(2.5%)
Finance charges	(4 686)	(8 948)	-	-	-	-	(1)	-	(1)	-	-	-	(100.0%)
Transfers and Subsidies	(4 650)	(3 973)	(207)	4.4%	(2 275)	48.9%	(60)	1.5%	(2 542)	64.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	245 785	165 582	(3 510)	(1.4%)	89 443	36.4%	163 275	98.8%	249 208	150.5%	(30 096)	(106.9%)	(642.5%)
Cash Flow from Investing Activities													
Receipts	-	-	(5 363)	-	(6 672)	-	4 065	-	(7 970)	-	909	-	347.1%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(5 363)	-	(6 672)	-	4 065	-	(7 970)	-	909	-	347.1%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 158)	(267 293)	(20 740)	16.4%	(36 054)	28.6%	(21 562)	8.1%	(78 356)	29.3%	(18 148)	39.5%	18.8%
Capital assets	(126 158)	(267 293)	(20 740)	16.4%	(36 054)	28.6%	(21 562)	8.1%	(78 356)	29.3%	(18 148)	39.5%	18.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(126 158)	(267 293)	(26 104)	20.7%	(42 275)	33.9%	(17 497)	6.9%	(86 325)	32.3%	(17 239)	38.9%	1.5%
Cash Flow from Financing Activities													
Receipts	-	-	(34)	-	(33)	-	(128)	-	(195)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(34)	-	(33)	-	(128)	-	(195)	-	-	-	(100.0%)
Payments	(455)	(24)	(194)	42.6%	(338)	74.2%	(230)	937.8%	(761)	3 107.1%	(155)	695.4%	47.9%
Repayment of borrowing	(455)	(24)	(194)	42.6%	(338)	74.2%	(230)	937.8%	(761)	3 107.1%	(155)	695.4%	47.9%
Net Cash from/(used) Financing Activities	(455)	(24)	(228)	50.2%	(370)	81.4%	(358)	1 461.5%	(956)	3 904.3%	(155)	695.4%	130.5%
Net Increase/(Decrease) in cash held	119 172	(101 735)	(29 842)	(25.0%)	46 348	38.9%	145 421	(142.9%)	161 927	(159.2%)	(47 490)	211.5%	(406.2%)
Cash/cash equivalents at the year begin:	262 000	216 032	182 982	69.8%	150 878	57.6%	197 225	91.3%	182 982	84.7%	148 503	81.6%	32.8%
Cash/cash equivalents at the year end:	381 172	114 297	150 878	39.6%	197 225	51.7%	342 646	299.8%	342 646	299.8%	101 013	37.1%	239.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 920	15.0%	10 267	15.5%	3 151	4.8%	42 844	64.7%	66 183	17.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	75 416	51.1%	30 127	20.4%	5 553	3.8%	36 375	24.7%	147 472	39.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 991	15.0%	8 864	12.1%	3 543	4.8%	49 729	68.0%	73 127	19.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 517	8.7%	3 513	8.7%	1 458	3.6%	31 936	79.0%	40 425	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 578	10.5%	3 320	9.7%	1 417	4.1%	25 884	75.7%	34 200	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	50.0%	1	41.3%	0	8.7%	-	-	3	-	-	-	-	-
Interest on Arrear Debtor Accounts	31	8%	70	1.8%	25	6.7%	3 774	96.8%	3 900	1.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	572	10.7%	(2 604)	(48.9%)	271	5.1%	7 090	133.1%	5 328	1.4%	-	-	-	-
Total By Income Source	104 027	28.1%	53 558	14.5%	15 420	4.2%	197 632	53.3%	370 637	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 498	33.0%	1 214	26.8%	414	9.1%	1 407	31.0%	4 532	1.2%	-	-	-	-
Commercial	77 415	50.5%	29 912	19.5%	5 897	3.8%	40 201	26.2%	153 424	41.4%	-	-	-	-
Households	20 477	11.4%	19 716	11.0%	8 022	4.5%	131 565	73.2%	179 780	48.5%	-	-	-	-
Other	4 638	14.1%	2 716	8.3%	1 087	3.3%	24 460	74.3%	32 900	8.9%	-	-	-	-
Total By Customer Group	104 027	28.1%	53 558	14.5%	15 420	4.2%	197 632	53.3%	370 637	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	75 326	100.0%	-	-	-	-	-	-	75 326	92.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 417	100.0%	-	-	-	-	-	-	6 417	7.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	81 743	100.0%	-	-	-	-	-	-	81 743	100.0%

Contact Details

Municipal Manager	Mr Mr Daniel Lubbe	023 615 8007
Chief Financial Officer	Mr Ayanda Mati	023 615 8004

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	494 063	487 803	151 523	30.7%	132 262	26.8%	83 924	17.2%	367 709	75.4%	134 959	76.3%	(37.8%)

Service charges	9 703	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	150 348	157 477	21 519	14.3%	30 648	20.4%	6 666	4.2%	58 833	37.4%	56 192	46.8%	(88.1%)
Transfers and Subsidies - Operational	281 571	281 671	117 694	41.8%	93 017	33.0%	69 914	24.8%	280 626	99.6%	70 039	100.7%	(2%)
Transfers and Subsidies - Capital	4 321	535	-	-	500	11.6%	-	-	500	93.5%	600	33.4%	(100.0%)
Interest	48 120	48 120	12 310	25.6%	8 098	16.8%	7 343	15.3%	27 751	57.7%	8 128	71.6%	(9.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(489 493)	(499 456)	(146 000)	29.8%	(132 224)	27.0%	(139 525)	27.9%	(417 749)	83.6%	(142 813)	85.3%	(2.3%)
Suppliers and employees	(466 608)	(484 388)	(146 000)	31.3%	(132 224)	28.3%	(139 525)	28.8%	(417 749)	86.2%	(142 813)	88.3%	(2.3%)
Finance charges	(7 695)	(5 766)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(15 190)	(9 302)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 570	(11 653)	5 523	120.8%	39	.8%	(55 602)	477.1%	(50 040)	429.4%	(7 854)	(181.3%)	607.9%
Cash Flow from Investing Activities													
Receipts	(20 000)	(80 000)	(40 000)	200.0%	(40 000)	200.0%	-	-	(80 000)	100.0%	(29 972)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	28	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(20 000)	(80 000)	(40 000)	200.0%	(40 000)	200.0%	-	-	(80 000)	100.0%	(30 000)	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 926)	(64 731)	(4 467)	3.5%	(7 438)	5.8%	(7 511)	11.6%	(19 416)	30.0%	(15 080)	36.6%	(50.2%)
Capital assets	(127 926)	(64 731)	(4 467)	3.5%	(7 438)	5.8%	(7 511)	11.6%	(19 416)	30.0%	(15 080)	36.6%	(50.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(147 926)	(144 731)	(44 467)	30.1%	(47 438)	32.1%	(7 511)	5.2%	(99 416)	68.7%	(45 052)	86.9%	(83.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	7 024	7.7%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	7 024	7.7%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 140)	(8 140)	(1 946)	23.9%	(1 994)	24.5%	(2 085)	25.6%	(6 026)	74.0%	(4 469)	61.5%	(53.3%)
Repayment of borrowing	(8 140)	(8 140)	(1 946)	23.9%	(1 994)	24.5%	(2 085)	25.6%	(6 026)	74.0%	(4 469)	61.5%	(53.3%)
Net Cash from/(used) Financing Activities	(8 140)	(8 140)	(1 946)	23.9%	(1 994)	24.5%	(2 085)	25.6%	(6 026)	74.0%	2 555	3.1%	(181.6%)
Net Increase/(Decrease) in cash held	(151 496)	(164 525)	(40 890)	27.0%	(49 394)	32.6%	(65 198)	39.6%	(155 482)	94.5%	(50 350)	400.6%	29.5%
Cash/cash equivalents at the year begin:	391 294	410 384	410 384	104.9%	369 494	94.4%	320 100	78.0%	410 384	100.0%	323 828	100.0%	(1.2%)
Cash/cash equivalents at the year end:	239 798	245 860	369 494	154.1%	320 100	133.5%	254 903	103.7%	254 903	103.7%	273 477	70.7%	(6.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	353	20.0%	1	.1%	28	1.6%	1 383	78.3%	1 765	100.0%	-	-	-	-
Total By Income Source	353	20.0%	1	.1%	28	1.6%	1 383	78.3%	1 765	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	353	20.0%	1	.1%	28	1.6%	1 383	78.3%	1 765	100.0%	-	-	-	-
Total By Customer Group	353	20.0%	1	.1%	28	1.6%	1 383	78.3%	1 765	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	61	100.0%	-	-	-	-	-	-	61	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	61	100.0%	-	-	-	-	-	-	61	100.0%

Contact Details

Municipal Manager	Mr Mr Henry Prins	021 888 5130
Chief Financial Officer	Ms Ms Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	850 549	863 062	241 593	28.4%	207 406	24.4%	178 615	20.7%	627 614	72.7%	168 712	73.7%	5.9%
Exchange Revenue													
Service charges - Electricity	170 078	165 981	46 866	27.6%	43 337	25.5%	35 820	21.6%	126 022	75.9%	33 680	74.0%	6.4%
Service charges - Water	103 720	115 999	30 497	29.4%	34 732	33.5%	27 348	23.6%	92 577	79.8%	24 337	79.4%	12.4%
Service charges - Waste Water Management	49 742	49 988	13 726	27.6%	12 437	25.0%	11 497	23.0%	37 660	75.3%	11 148	73.6%	3.1%
Service charges - Waste Management	46 549	46 603	12 370	26.6%	11 800	25.4%	11 170	24.0%	35 341	75.8%	10 849	76.3%	3.0%
Sale of Goods and Rendering of Services	26 616	8 888	944	3.5%	1 025	3.9%	1 068	12.0%	3 037	34.2%	1 205	22.3%	(11.4%)
Agency services	8 417	8 417	1 548	18.4%	2 644	31.4%	2 571	30.5%	6 764	80.4%	1 993	60.8%	29.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 661	26 380	6 084	22.0%	6 309	22.8%	6 109	23.2%	18 502	70.1%	6 647	75.6%	(8.1%)
Interest earned from Current and Non Current Assets	6 169	3 300	491	8.0%	588	9.5%	876	26.6%	1 955	59.3%	358	45.7%	144.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 076	2 076	494	23.8%	476	22.9%	553	26.6%	1 523	73.4%	183	26.8%	202.7%
Licences or permits	76	76	10	12.9%	25	32.4%	32	42.7%	67	88.0%	13	213.3%	149.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	1 000	1 000	-	-	63	6.3%	222	22.2%	286	28.6%	252	178.8%	(11.9%)
Operational Revenue	3 055	4 427	720	23.6%	1 418	46.4%	1 260	28.5%	3 399	76.8%	800	65.1%	57.5%
Non-Exchange Revenue													
Property rates	173 070	170 753	71 948	41.6%	32 961	19.0%	33 216	19.5%	138 126	80.9%	31 084	80.8%	6.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	455	75.6%	(100.0%)
Fines, penalties and forfeits	27 812	43 941	1 955	7.0%	2 119	7.6%	2 251	5.1%	6 325	14.4%	1 025	11.2%	119.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	182 290	186 152	51 313	28.1%	55 087	30.2%	41 652	22.4%	148 051	79.5%	42 364	83.4%	(1.7%)
Interest Receivables	4 554	3 679	857	18.8%	885	19.4%	840	22.8%	2 582	70.2%	1 032	72.2%	(18.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 003	6 047	1 770	29.5%	1 458	24.3%	1 369	22.6%	4 597	76.0%	1 295	77.0%	5.8%
Gains on Disposal of Fixed and Intangible Assets	114	114	-	-	-	-	58	50.5%	58	50.5%	(7)	(12.7%)	(874.1%)
Other Gains	11 546	19 240	2	-	40	3%	701	3.6%	743	3.9%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	884 103	905 962	179 028	20.2%	209 140	23.7%	182 595	20.2%	570 762	63.0%	219 007	70.1%	(16.6%)
Employee related costs	315 821	313 696	71 718	22.7%	74 147	23.5%	72 520	23.1%	218 385	69.6%	68 094	74.2%	6.5%
Remuneration of councillors	15 017	15 017	3 332	22.2%	3 273	21.8%	3 338	22.2%	9 943	66.2%	3 448	68.2%	(3.2%)
Bulk purchases - electricity	139 207	139 207	25 431	18.3%	36 322	26.1%	31 018	22.3%	92 772	66.6%	41 448	62.5%	(25.2%)
Inventory consumed	41 790	45 840	6 838	16.4%	10 408	24.9%	10 624	23.2%	27 870	60.8%	9 386	58.3%	13.2%
Debt impairment	116 591	110 914	29 148	25.0%	19 654	16.9%	24 455	22.0%	73 257	66.0%	29 015	83.3%	(15.7%)
Depreciation, Amortisation and Impairment	35 541	43 848	8 905	25.1%	8 640	24.3%	8 487	19.4%	26 033	59.4%	7 607	69.1%	11.6%
Interest/Dividends and Rent on Land	47 551	54 459	2 347	4.9%	10 187	21.4%	4 799	8.8%	17 332	31.8%	5 111	32.4%	(6.1%)
Contracted services	60 429	64 090	5 883	9.7%	14 139	23.4%	8 614	13.4%	28 635	44.7%	17 280	69.8%	(50.2%)
Transfers and subsidies	12 080	11 549	-	-	379	3.1%	704	6.1%	1 083	9.4%	3 625	61.5%	(80.6%)
Irrecoverable debts written off	0	16 650	-	-	8 325	166 494 540.0%	11 236	67.5%	19 561	117.5%	17 873	357 468 320.0%	(37.1%)
Operational Cost and Other Cost	94 466	86 948	25 426	26.9%	23 667	25.1%	6 758	7.8%	55 851	64.2%	16 119	64.9%	(58.1%)
Disposal of Fixed and Intangible Assets	64	64	-	-	-	-	-	-	-	-	-	-	-
Other Losses	5 546	3 680	-	-	-	-	40	1.1%	40	1.1%	-	-	(100.0%)
Surplus/(Deficit)	(33 554)	(42 900)	62 566		(1 734)		(3 979)		56 852		(50 294)		
Transfers and subsidies - capital (monetary allocations)	72 237	32 034	5 339	7.4%	14 953	20.7%	5 337	16.7%	25 629	80.0%	(39 413)	32.7%	(113.5%)
Transfers and subsidies - capital (in-kind)	50	80 136	21	42.9%	-	-	7 509	9.4%	7 530	9.4%	64 951	64.0%	(88.4%)
Surplus/(Deficit) after capital transfers and contributions	38 733	69 270	67 926		13 219		8 867		90 011		(24 756)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	38 733	69 270	67 926		13 219		8 867		90 011		(24 756)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 733	69 270	67 926		13 219		8 867		90 011		(24 756)		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 733	69 270	67 926		13 219		8 867		90 011		(24 756)		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	88 780	64 788	6 443	7.3%	15 298	17.2%	5 792	8.9%	27 533	42.5%	(36 399)	34.5%	(115.9%)
National Government	27 537	28 199	5 339	19.4%	7 408	26.9%	5 252	18.6%	17 999	63.8%	87	30.7%	5 910.6%
Provincial Government	44 700	3 834	-	-	6 340	14.2%	(599)	(15.6%)	5 740	149.7%	(39 148)	36.9%	(98.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 237	32 034	5 339	7.4%	13 748	19.0%	4 652	14.5%	23 739	74.1%	(39 061)	33.4%	(111.9%)
Borrowing	10 000	24 700	13	.1%	(1 028)	(10.3%)	(5 861)	(23.7%)	(6 877)	(27.8%)	(1 664)	-	252.1%
Internally generated funds	6 543	8 054	1 091	16.7%	2 578	39.4%	7 001	86.9%	10 670	132.5%	4 326	38.9%	61.8%
Capital Expenditure Functional	88 830	118 224	6 474	7.3%	15 298	17.2%	12 597	10.7%	34 368	29.1%	28 552	50.9%	(55.9%)
Municipal governance and administration	6 874	8 032	33	.5%	(891)	(13.0%)	(3 614)	(45.0%)	(4 471)	(55.7%)	280	57.1%	(1 388.6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 874	8 032	33	.5%	(891)	(13.0%)	(3 614)	(45.0%)	(4 471)	(55.7%)	280	57.1%	(1 388.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	45 288	55 519	-	-	6 861	15.1%	4 199	7.6%	11 060	19.9%	25 919	59.4%	(83.8%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	11	1.5%	(100.0%)
Sport And Recreation	-	877	-	-	2	-	(687)	(78.3%)	(685)	(78.1%)	-	3.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	45 288	54 642	-	-	6 859	15.1%	4 886	8.9%	11 745	21.5%	25 908	60.9%	(81.1%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	1 334	-	-	1 890	-	-	-	1 890	141.7%	1 808	20.6%	(100.0%)
Planning and Development	-	1 334	-	-	-	-	-	-	686	51.4%	-	-	-
Road Transport	-	-	-	-	1 205	-	-	-	1 205	-	1 808	23.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	36 668	53 338	6 440	17.6%	7 438	20.3%	12 012	22.5%	25 890	48.5%	545	33.6%	2 105.9%
Energy sources	-	-	-	-	-	-	-	-	-	-	375	10.4%	(100.0%)
Water Management	12 281	29 589	1 102	9.0%	30	2%	(14 505)	(49.0%)	(13 373)	(45.2%)	4 722	61.9%	(407.2%)
Waste Water Management	24 387	23 749	5 339	21.9%	7 408	30.4%	26 517	111.7%	39 263	165.3%	(4 552)	12.8%	(682.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26

Service charges	284 450	368 642	97 471	34.3%	96 446	33.9%	97 058	26.3%	290 975	78.9%	89 805	100.1%	8.1%
Other revenue	43 994	32 287	11 120	25.3%	7 155	16.3%	6 489	20.1%	24 764	76.7%	6 305	90.0%	2.9%
Transfers and Subsidies - Operational	168 960	157 407	52 917	31.4%	54 573	32.4%	48 967	31.1%	156 456	99.4%	24 846	74.2%	97.1%
Transfers and Subsidies - Capital	72 237	25 182	6 504	9.0%	17 140	23.7%	8 074	32.1%	31 718	126.0%	15 398	78.8%	(47.6%)
Interest	8 477	6 046	1 862	22.0%	1 389	16.4%	1 501	24.8%	4 752	78.6%	1 072	57.7%	40.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(718 528)	(695 693)	(281 610)	39.2%	(275 326)	38.3%	(237 416)	34.1%	(794 351)	114.2%	(63 490)	47.3%	273.9%
Suppliers and employees	(669 212)	(662 071)	(277 387)	41.4%	(268 474)	40.1%	(236 553)	35.7%	(782 415)	118.2%	(61 944)	48.9%	281.9%
Finance charges	(39 317)	(33 274)	(4 223)	10.7%	(6 851)	17.4%	(862)	2.6%	(11 936)	35.9%	(1 547)	30.0%	(44.2%)
Transfers and Subsidies	(10 000)	(348)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	7 975	59 259	(81 837)	(1 026.2%)	(64 014)	(802.7%)	(43 503)	(73.4%)	(189 354)	(319.5%)	103 309	(10 765.7%)	(142.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 830)	(33 783)	(14 103)	15.9%	(11 107)	12.5%	(5 969)	17.7%	(31 179)	92.3%	(4 881)	27.1%	22.3%
Capital assets	(88 830)	(33 783)	(14 103)	15.9%	(11 107)	12.5%	(5 969)	17.7%	(31 179)	92.3%	(4 881)	27.1%	22.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(88 830)	(33 783)	(14 103)	15.9%	(11 107)	12.5%	(5 969)	17.7%	(31 179)	92.3%	(4 881)	27.1%	22.3%
Cash Flow from Financing Activities													
Receipts	10 000	-	171	1.7%	156	1.6%	183	-	510	-	246	54 458 700.0%	(25.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	171	-	156	-	183	-	510	-	246	-	(25.5%)
Payments	(21 257)	(33 477)	(15 511)	73.0%	(7 115)	33.5%	(3 302)	9.9%	(25 928)	77.4%	(3 010)	70.8%	9.7%
Repayment of borrowing	(21 257)	(33 477)	(15 511)	73.0%	(7 115)	33.5%	(3 302)	9.9%	(25 928)	77.4%	(3 010)	70.8%	9.7%
Net Cash from(used) Financing Activities	(11 257)	(33 477)	(15 340)	136.3%	(6 959)	61.8%	(3 119)	9.3%	(25 418)	75.9%	(2 764)	68.7%	12.8%
Net Increase/(Decrease) in cash held	(92 112)	(8 002)	(111 280)	120.8%	(82 080)	89.1%	(52 591)	657.2%	(245 951)	3 073.7%	95 664	(80.7%)	(155.0%)
Cash/cash equivalents at the year begin:	(58 160)	17 624	17 627	(30.3%)	(93 656)	161.0%	(175 736)	(997.1%)	17 627	100.0%	105 586	52.8%	(266.4%)
Cash/cash equivalents at the year end:	(150 273)	9 623	(93 656)	62.3%	(175 736)	116.9%	(228 327)	(2 372.8%)	(228 327)	(2 372.8%)	201 250	(111.8%)	(213.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 100	15.7%	4 906	5.1%	3 767	3.9%	72 326	75.3%	96 098	21.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 975	70.9%	2 038	14.5%	208	1.5%	1 842	13.1%	14 062	3.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 120	27.4%	3 266	6.8%	1 239	2.6%	30 302	63.2%	47 927	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 152	6.3%	4 395	5.7%	1 605	2.1%	63 846	82.9%	76 998	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 913	10.1%	2 393	2.8%	1 762	2.0%	73 970	85.1%	86 938	19.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	188	21.2%	24	2.7%	12	1.4%	664	74.7%	889	2%	-	-	-	-
Interest on Arrear Debtor Accounts	11 696	9.9%	3 446	2.9%	2 335	2.0%	100 495	85.2%	117 973	26.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 394)	(20 354.6%)	395	1 257.0%	220	701.6%	5 810	18 496.1%	31	-	-	-	-	-
Total By Income Source	59 649	13.5%	20 863	4.7%	11 149	2.5%	349 255	79.2%	440 916	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 490	17.9%	791	9.5%	192	2.3%	5 856	70.3%	8 329	1.9%	-	-	-	-
Commercial	16 434	45.6%	3 528	8.7%	988	2.4%	17 489	43.2%	40 440	9.2%	-	-	-	-
Households	12 138	3.9%	11 728	3.8%	9 642	3.1%	278 475	89.3%	311 963	70.8%	-	-	-	-
Other	27 587	34.4%	4 815	6.0%	327	4%	47 435	59.2%	80 165	18.2%	-	-	-	-
Total By Customer Group	59 649	13.5%	20 863	4.7%	11 149	2.5%	349 255	79.2%	440 916	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 882	87.8%	162	7.6%	99	4.6%	1	-	2 144	24.3%
Auditor-General	-	-	76	1.2%	267	4.1%	6 234	94.8%	6 577	74.5%
Other	10	9.2%	9	8.2%	-	-	87	82.6%	106	1.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 892	21.4%	247	2.8%	366	4.1%	6 322	71.6%	8 827	100.0%

Contact Details

Municipal Manager	Mr GW Hermanus	028 214 3300
Chief Financial Officer	Mr Ashville Riddles	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 017 871	1 991 205	542 639	26.9%	518 438	25.7%	501 603	25.2%	1 562 681	78.5%	511 001	78.5%	(1.8%)
Exchange Revenue													
Service charges - Electricity	745 540	718 135	197 299	26.5%	175 480	23.5%	178 955	24.9%	551 734	76.8%	165 284	75.4%	8.3%
Service charges - Water	208 803	208 803	44 254	21.2%	56 214	26.9%	63 410	30.4%	163 877	78.5%	60 859	77.7%	4.2%
Service charges - Waste Water Management	129 533	126 779	30 558	23.6%	33 871	26.1%	36 413	28.7%	100 842	79.5%	35 113	75.7%	3.7%
Service charges - Waste Management	115 444	115 444	28 981	25.1%	27 030	23.4%	27 224	23.6%	83 235	72.1%	26 867	74.8%	1.3%
Sale of Goods and Rendering of Services	20 935	21 280	6 001	28.7%	9 328	44.6%	6 283	29.5%	21 612	101.6%	5 715	106.3%	9.9%
Agency services	7 500	7 500	1 975	26.3%	1 820	24.3%	1 921	25.6%	5 716	76.2%	1 803	76.0%	6.6%
Interest - Deemed Interest	0	0	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 500	12 500	1 955	15.6%	1 452	11.6%	2 544	20.4%	5 951	47.6%	2 928	76.8%	(13.1%)
Interest earned from Current and Non Current Assets	55 000	68 000	10 497	19.1%	10 362	18.8%	20 628	30.3%	41 488	61.0%	25 372	80.9%	(18.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	452	452	317	70.2%	308	68.2%	233	51.5%	859	189.9%	368	36.0%	(36.8%)
Rental from Fixed Assets	7 544	7 544	2 374	31.5%	2 263	30.0%	2 251	29.8%	6 889	91.3%	2 141	85.7%	5.1%
Licences or permits	780	780	359	46.0%	335	42.9%	288	36.9%	982	125.9%	373	107.0%	(22.8%)
Special rating levies	15 420	15 420	3 951	25.6%	3 864	25.1%	3 865	25.1%	11 680	75.7%	-	-	(100.0%)
Construction Contract Revenue	42 790	42 790	16 143	37.7%	13 443	31.4%	478	1.1%	30 064	70.3%	10 511	85.3%	(95.5%)
Operational Charges	2 450	2 450	988	40.3%	544	22.2%	2 300	93.9%	3 832	156.4%	2 156	221.4%	6.7%
Operational Revenue	3 104	3 170	2 113	68.1%	1 965	63.3%	2 679	84.5%	6 758	213.2%	3 327	110.2%	(19.5%)
Non-Exchange Revenue													
Property rates	383 977	383 977	99 591	25.9%	95 431	24.9%	95 573	24.9%	290 596	75.7%	90 881	75.2%	5.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	52 537	42 344	13 326	25.4%	13 508	25.7%	4 986	11.8%	31 820	75.1%	17 427	76.3%	(71.4%)
Licences or permits	2 000	2 000	542	27.1%	459	22.9%	588	29.4%	1 589	79.4%	507	72.0%	15.9%
Transfer and subsidies - Operational	205 957	206 537	79 684	38.7%	66 016	32.1%	50 894	24.6%	196 594	95.2%	55 583	97.2%	(8.4%)
Interest Receivables	2 300	2 300	333	14.5%	339	14.8%	528	22.9%	1 200	52.2%	519	75.5%	1.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	3 000	3 000	1 398	46.6%	4 405	146.8%	(439)	(14.6%)	5 365	178.8%	3 265	65.2%	(113.4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 112 340	2 095 179	426 967	20.2%	556 136	26.3%	406 505	19.4%	1 389 609	66.3%	425 211	65.5%	(4.4%)
Employee related costs	618 840	594 907	125 619	20.3%	159 843	25.8%	140 955	23.7%	426 418	71.7%	129 786	67.3%	8.6%
Remuneration of councillors	14 012	14 012	3 459	24.7%	3 459	24.7%	3 845	27.4%	10 762	76.8%	2 487	74.7%	54.6%
Bulk purchases - electricity	556 160	553 190	125 368	22.5%	124 071	22.3%	126 602	22.9%	376 041	68.0%	104 928	63.6%	20.7%
Inventory consumed	76 168	73 662	10 884	14.3%	17 859	23.4%	12 108	16.4%	40 852	55.5%	9 490	53.1%	27.6%
Debt impairment	70 770	25 001	17 693	25.0%	17 693	25.0%	(16 634)	(66.5%)	18 751	75.0%	23 869	75.0%	(169.7%)
Depreciation, Amortisation and Impairment	167 211	167 211	41 803	25.0%	41 803	25.0%	41 803	25.0%	125 408	75.0%	39 610	75.0%	5.5%
Interest/Dividends and Rent on Land	51 227	45 040	769	1.5%	23 887	46.6%	1 648	3.7%	26 304	58.4%	1 958	52.1%	(15.8%)
Contracted services	356 644	384 329	40 823	11.4%	88 247	24.7%	68 121	17.7%	197 192	51.3%	77 789	59.1%	(12.4%)
Transfers and subsidies	16 770	16 770	5 205	31.0%	3 855	23.0%	3 855	23.0%	12 915	77.0%	3 806	77.8%	1.3%
Irrecoverable debts written off	20 000	60 131	10 989	54.9%	44 059	220.3%	(54)	(.1%)	54 984	91.5%	(145)	65.1%	(62.4%)
Operational Cost and Other Cost	164 539	160 927	44 356	27.0%	31 360	19.1%	24 256	15.1%	99 972	62.1%	31 632	70.9%	(23.3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(94 469)	(103 973)	115 672		(37 698)		95 098		173 072		85 790		
Transfers and subsidies - capital (monetary allocations)	101 549	101 549	8 678	8.5%	19 545	19.2%	13 286	13.1%	41 509	40.9%	12 980	45.4%	2.4%
Transfers and subsidies - capital (in-kind)	-	44	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 080	(2 381)	124 350		(18 154)		108 385		214 581		98 770		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 080	(2 381)	124 350		(18 154)		108 385		214 581		98 770		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 080	(2 381)	124 350		(18 154)		108 385		214 581		98 770		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 080	(2 381)	124 350		(18 154)		108 385		214 581		98 770		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		258 346	258 573	21 403	8.3%	58 138	22.5%	30 181	11.7%	109 722	42.4%	24 847	37.4%	21.5%
National Government		76 207	76 207	4 585	6.0%	15 326	20.1%	10 020	13.1%	29 932	39.3%	9 800	55.7%	2.3%
Provincial Government		25 342	25 342	4 093	16.2%	4 218	16.6%	3 266	12.9%	11 577	45.7%	3 180	28.5%	2.7%
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		101 549	101 549	8 678	8.5%	19 545	19.2%	13 286	13.1%	41 509	40.9%	12 980	45.5%	2.4%
Borrowing		106 337	104 918	10 252	9.6%	21 860	20.6%	8 438	8.0%	40 550	38.6%	8 065	38.3%	4.6%
Internally generated funds		50 460	52 106	2 473	4.9%	16 734	33.2%	8 456	16.2%	27 663	53.1%	3 802	19.5%	122.4%
Capital Expenditure Functional		258 346	258 616	21 403	8.3%	58 138	22.5%	30 181	11.7%	109 722	42.4%	24 847	36.8%	21.5%
Municipal governance and administration		3 590	3 573	2 434	69.5%	237	6.8%	255	7.1%	2 927	81.9%	194	73.5%	31.8%
Executive and Council		70	76	-	-	5	7.6%	7	9.2%	12	16.1%	-	-	(100.0%)
Finance and administration		3 430	3 497	2 434	71.0%	232	6.8%	248	7.1%	2 914	83.3%	194	75.0%	28.2%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		72 520	72 908	7 878	10.9%	14 235	19.6%	16 400	22.5%	38 513	52.8%	5 676	28.6%	189.0%
Community and Social Services		6 625	6 077	-	-	2 721	41.1%	2 578	42.4%	5 299	87.2%	79	9.1%	3 146.1%
Sport And Recreation		33 901	33 768	3 785	11.2%	7 238	21.4%	6 291	18.6%	17 315	51.3%	1 993	28.9%	215.7%
Public Safety		7 452	8 521	-	-	57	8%	4 265	50.0%	4 322	50.7%	423	27.3%	907.3%
Housing		24 542	24 542	4 093	16.7%	4 218	17.2%	3 266	13.3%	11 577	47.2%	3 180	29.5%	2.7%
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		18 954	20 765	39	.2%	12 205	64.4%	1 358	6.5%	13 602	65.5%	2 104	39.3%	(35.5%)
Planning and Development		1 554	2 965	39	2.5%	25	1.6%	42	1.4%	106	3.6%	139	9.6%	(70.1%)
Road Transport		17 400	17 800	-	-	12 180	70.0%	1 316	7.4%	13 496	75.8%	1 965	57.9%	(33.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		163 372	161 371	11 052	6.8%	31 461	19.3%	12 168	7.5%	54 681	33.9%	16 873	38.9%	(27.9%)
Energy sources		60 218	48 613	1 274	2.1%	11 392	18.9%	7 562	15.6%	20 227	41.6%	2 688	37.7%	183.4%
Water Management		63 653	73 470	8 484	13.3%	14 303	22.5%	3 869	5.0%	26 456	36.0%	8 135	33.3%	(54.9%)
Waste Water Management		34 660	34 348	1 295	3.7%	5 766	16.7%	937	2.7%	7 998	23.3%	6 048	46.9%	(84.5%)
Waste Management		4 940	4 940	-	-	-	-	-	-	-	-	22	.5%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	1 389 842	1 354 806	394	-	266	-	419	-	1 079	.1%	304	.1%	38.1%
Other revenue	90 030	91 130	7 242	8.0%	8 229	9.1%	7 310	8.0%	22 781	25.0%	6 675	78.6%	9.5%
Transfers and Subsidies - Operational	205 457	205 457	672	.3%	282	.1%	620	.3%	1 574	8%	-	-	(100.0%)
Transfers and Subsidies - Capital	102 049	102 049	-	-	500	5%	-	-	500	5%	-	-	-
Interest	55 000	68 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 945 851)	(1 939 427)	(300 708)	15.5%	(276 575)	14.2%	(236 653)	12.2%	(813 936)	42.0%	(223 823)	42.9%	5.7%
Suppliers and employees	(1 894 624)	(1 894 387)	(300 708)	15.9%	(276 575)	14.6%	(236 653)	12.5%	(813 936)	43.0%	(223 823)	44.2%	5.7%
Finance charges	(51 227)	(45 040)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	292 200	277 688	(292 391)	(100.1%)	(267 298)	(91.5%)	(228 304)	(82.2%)	(787 993)	(283.8%)	(216 823)	(381.6%)	5.3%
Cash Flow from Investing Activities													
Receipts	30 167	30 167	(2 643)	(8.8%)	(5 650)	(18.7%)	6 919	22.9%	(1 374)	(4.6%)	476	(8.7%)	1 352.3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 167	30 167	(2 643)	(8.8%)	(5 650)	(18.7%)	6 919	22.9%	(1 374)	(4.6%)	476	(8.7%)	1 352.3%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(258 346)	(258 573)	(31 162)	12.1%	(65 334)	25.3%	(34 093)	13.2%	(130 589)	50.5%	(29 098)	42.8%	17.2%
Capital assets	(258 346)	(258 573)	(31 162)	12.1%	(65 334)	25.3%	(34 093)	13.2%	(130 589)	50.5%	(29 098)	42.8%	17.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(228 178)	(228 406)	(33 805)	14.8%	(70 984)	31.1%	(27 173)	11.9%	(131 963)	57.8%	(28 621)	55.4%	(5.1%)
Cash Flow from Financing Activities													
Receipts	90 000	90 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	90 000	90 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(154 654)	(154 654)	-	-	(1 547)	1.0%	(100 000)	64.7%	(101 547)	65.7%	-	-	(100.0%)
Repayment of borrowing	(154 654)	(154 654)	-	-	(1 547)	1.0%	(100 000)	64.7%	(101 547)	65.7%	-	-	(100.0%)
Net Cash from(used) Financing Activities	(64 654)	(64 654)	-	-	(1 547)	2.4%	(100 000)	154.7%	(101 547)	157.1%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(632)	(15 372)	(326 196)	51 574.9%	(339 830)	53 730.6%	(355 478)	2 312.5%	(1 021 503)	6 645.3%	(245 445)	(2 442.2%)	44.8%
Cash/cash equivalents at the year begin:	787 000	854 064	934 965	118.8%	608 770	77.4%	268 940	31.5%	934 965	109.5%	73 461	-	266.1%
Cash/cash equivalents at the year end:	786 368	838 692	608 770	77.4%	268 940	34.2%	(86 538)	(10.3%)	(86 538)	(10.3%)	(171 983)	(24.6%)	(49.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 932	56.5%	2 198	4.8%	1 028	2.2%	16 752	36.5%	45 909	22.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 015	58.9%	2 757	4.3%	2 249	3.5%	21 528	33.4%	64 550	31.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 752	69.8%	762	1.8%	522	1.2%	11 597	27.2%	42 632	20.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 165	61.7%	725	3.4%	494	2.3%	6 968	32.6%	21 350	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 173	57.7%	580	3.0%	468	2.4%	7 132	36.9%	19 354	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	829	58.1%	74	5.2%	61	4.3%	463	32.4%	1 427	7%	-	-	-	-
Interest on Arrear Debtor Accounts	727	4.2%	127	.7%	142	.8%	16 176	94.2%	17 171	8.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 389)	316.8%	863	(14.9%)	770	(13.3%)	10 953	(188.7%)	(5 804)	(2.8%)	-	-	-	-
Total By Income Source	101 201	49.0%	8 085	3.9%	5 733	2.8%	91 568	44.3%	206 588	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	967	17.1%	187	3.3%	125	2.2%	4 390	77.4%	5 669	2.7%	-	-	-	-
Commercial	13 163	54.7%	1 102	4.6%	1 036	4.3%	8 742	36.4%	24 042	11.6%	-	-	-	-
Households	89 120	50.4%	6 782	3.6%	4 571	2.6%	76 221	43.1%	176 694	85.5%	-	-	-	-
Other	(2 048)	(1 119.2%)	15	8.0%	2	.9%	2 215	1 210.3%	183	.1%	-	-	-	-
Total By Customer Group	101 201	49.0%	8 085	3.9%	5 733	2.8%	91 568	44.3%	206 588	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 792	100.0%	-	-	-	-	-	-	6 792	100.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 792	100.0%	-	-	-	-	-	-	6 792	100.0%

Contact Details

Municipal Manager	Mr Dean O'Neill	028 313 8003
Chief Financial Officer	Mr Davy Louw	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	558 404	556 495	160 566	28.8%	129 098	23.1%	123 258	22.1%	412 921	74.2%	114 180	75.7%	8.0%
Exchange Revenue													
Service charges - Electricity	219 513	220 144	54 600	24.9%	51 721	23.6%	53 291	24.2%	159 612	72.5%	47 177	76.4%	13.0%
Service charges - Water	47 514	48 734	11 388	24.0%	13 041	27.4%	14 594	29.9%	39 023	80.1%	13 980	76.4%	4.4%
Service charges - Waste Water Management	19 772	19 913	4 742	24.0%	4 845	24.5%	4 987	25.0%	14 575	73.2%	4 730	74.1%	5.4%
Service charges - Waste Management	30 866	31 021	8 024	26.0%	7 733	25.1%	7 645	24.6%	23 402	75.4%	7 157	78.3%	6.8%
Sale of Goods and Rendering of Services	12 839	13 540	3 647	28.4%	3 601	28.0%	2 215	16.4%	9 463	69.9%	1 771	62.8%	25.1%
Agency services	4 581	4 581	957	20.9%	1 061	23.2%	1 095	23.9%	3 114	68.0%	1 091	78.6%	4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	790	715	228	28.9%	15	1.9%	271	37.8%	514	71.8%	(72)	14.5%	(474.4%)
Interest earned from Current and Non Current Assets	5 553	5 353	843	15.2%	1 057	19.0%	1 038	19.4%	2 939	54.9%	901	49.1%	15.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 365	2 385	675	28.5%	535	22.6%	1 481	62.1%	2 691	112.9%	994	79.6%	49.0%
Licences or permits	63	63	1	2.1%	6	8.8%	1	.9%	7	11.8%	0	87.0%	15.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	776	1 763	168	21.6%	980	126.2%	112	6.4%	1 260	71.5%	567	103.0%	(80.3%)
Operational Revenue	2 034	2 372	673	33.1%	568	27.9%	533	22.5%	1 774	74.8%	880	75.6%	(39.4%)
Non-Exchange Revenue													
Property rates	118 732	120 799	49 735	41.9%	19 323	16.3%	19 114	15.8%	88 172	73.0%	17 826	79.3%	7.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 087	3 189	441	10.8%	275	6.7%	581	18.2%	1 298	40.7%	425	26.6%	36.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	67 813	60 817	19 552	28.8%	19 220	28.3%	11 452	18.8%	50 224	82.6%	11 872	81.5%	(3.5%)
Interest Receivables	4 919	4 919	886	18.0%	1 132	23.0%	818	16.6%	2 836	57.6%	1 255	132.5%	(34.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	16 185	16 185	4 006	24.8%	3 986	24.6%	4 027	24.9%	12 019	74.3%	3 626	69.4%	11.1%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	544 816	538 387	120 137	22.1%	118 551	21.8%	128 606	23.9%	367 294	68.2%	96 261	68.4%	33.6%
Employee related costs	198 236	202 801	44 127	22.3%	54 007	27.2%	50 839	25.1%	148 973	73.5%	45 860	74.4%	10.9%
Remuneration of councillors	7 670	7 668	1 723	22.5%	1 700	22.2%	1 915	25.0%	5 339	69.6%	1 685	69.9%	13.7%
Bulk purchases - electricity	142 069	151 000	51 124	36.0%	29 076	20.5%	43 893	29.1%	124 093	82.2%	23 541	74.8%	86.5%
Inventory consumed	41 949	33 207	4 179	10.0%	6 797	16.2%	9 983	30.1%	20 958	63.1%	6 518	66.2%	53.2%
Debt impairment	14 154	13 696	(641)	(4.5%)	-	-	(646)	(4.7%)	(1 287)	(9.4%)	-	-	(100.0%)
Depreciation, Amortisation and Impairment	12 463	12 503	3 116	25.0%	2 176	17.5%	3 075	24.6%	8 367	66.9%	2 068	66.8%	48.7%
Interest/Dividends and Rent on Land	7 424	5 993	-	-	1 485	20.0%	861	14.4%	2 345	39.1%	(24)	42.4%	(3 623.5%)
Contracted services	50 882	47 423	4 608	9.1%	8 265	16.2%	8 519	18.0%	21 392	45.1%	7 879	51.9%	8.1%
Transfers and subsidies	2 919	2 570	240	8.2%	553	18.9%	133	5.2%	926	36.0%	390	47.2%	(66.0%)
Irrecoverable debts written off	6 578	6 639	641	9.7%	1	-	649	9.8%	1 291	19.4%	1 412	124.6%	(54.0%)
Operational Cost and Other Cost	60 461	54 879	11 019	18.2%	14 493	24.0%	9 385	17.1%	34 897	63.6%	6 933	64.2%	35.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	9	9	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 588	18 109	40 429		10 547		(5 348)		45 628		17 919		
Transfers and subsidies - capital (monetary allocations)	11 860	11 860	-	-	3 569	30.1%	-	-	3 569	30.1%	4 100	26.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 448	29 968	40 429		14 116		(5 348)		49 197		22 020		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	25 448	29 968	40 429		14 116		(5 348)		49 197		22 020		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 448	29 968	40 429		14 116		(5 348)		49 197		22 020		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 448	29 968	40 429		14 116		(5 348)		49 197		22 020		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	41 826	39 042	1 560	3.7%	10 257	24.5%	10 611	27.2%	22 428	57.4%	16 508	48.4%	(35.7%)
National Government	11 860	11 860	599	5.1%	5 478	46.2%	4 233	35.7%	10 310	86.9%	7 824	61.9%	(45.9%)
Provincial Government	-	125	-	-	-	-	-	-	-	-	455	70.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 860	11 985	599	5.1%	5 478	46.2%	4 233	35.3%	10 310	86.0%	8 280	62.8%	(48.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	5 532	49.5%	(100.0%)
Internally generated funds	29 966	27 057	961	3.2%	4 779	15.9%	6 378	23.6%	12 118	44.8%	2 697	33.4%	136.5%
Capital Expenditure Functional	41 826	39 042	1 560	3.7%	10 257	24.5%	10 611	27.2%	22 428	57.4%	16 508	48.4%	(35.7%)
Municipal governance and administration	7 478	7 418	82	1.1%	2 236	29.9%	2 194	29.6%	4 512	60.8%	255	74.9%	760.3%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 478	7 418	82	1.1%	2 236	29.9%	2 194	29.6%	4 512	60.8%	255	74.9%	760.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 284	709	-	-	-	-	-	-	-	-	2 102	42.3%	(100.0%)
Community and Social Services	250	375	-	-	-	-	-	-	-	-	417	79.3%	(100.0%)
Sport And Recreation	1 034	334	-	-	-	-	-	-	-	-	1 598	34.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	88	23.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 152	16 162	714	4.4%	5 905	36.6%	4 798	29.7%	11 416	70.6%	6 730	41.3%	(28.7%)
Planning and Development	43	43	1	3.4%	29	69.1%	5	12.1%	36	84.7%	75	42.5%	(93.2%)
Road Transport	16 110	16 120	712	4.4%	5 875	36.5%	4 793	29.7%	11 380	70.6%	6 654	41.3%	(28.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 911	14 753	764	4.5%	2 116	12.5%	3 619	24.5%	6 500	44.1%	7 421	53.6%	(51.2%)
Energy sources	7 129	4 623	-	-	-	-	1 268	27.4%	1 268	27.4%	879	27.6%	44.3%
Water Management	3 219	3 869	-	-	733	22.8%	1 186	30.7%	1 919	49.6%	1 106	53.8%	7.2%
Waste Water Management	4 814	4 548	764	15.9%	1 045	21.7%	1 081	23.8%	2 890	63.5%	2 573	53.7%	(58.0%)
Waste Management	1 750	1 712	-	-	338	19.3%	84	4.9%	422	24.7%	2 863	73.3%	(97.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	636 820	630 007	143 873	22.6%	146 609	23.0%	138 296	22.0%	428 778	68.1%	132 610	66.0%	4.3%
Property rates	116 294	118 320	16 639	14.3%	27 275	23.5%	18 236	15.4%	62 150	52.5%	16 961	56.2%	7.5%

Service charges	367 301	370 758	76 044	20.7%	80 031	21.8%	85 945	23.2%	242 020	65.3%	74 341	63.7%	15.6%
Other revenue	63 006	57 288	21 390	33.9%	19 044	30.2%	17 347	30.3%	57 781	100.9%	15 522	87.1%	11.8%
Transfers and Subsidies - Operational	67 113	60 817	22 066	32.9%	16 143	24.1%	12 407	20.4%	50 616	83.2%	11 436	76.0%	8.5%
Transfers and Subsidies - Capital	11 860	11 860	6 632	55.9%	2 852	24.0%	3 000	25.3%	12 484	105.3%	12 906	83.4%	(76.8%)
Interest	11 246	10 963	1 102	9.8%	1 264	11.2%	1 361	12.4%	3 728	34.0%	1 444	28.2%	(5.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(570 584)	(562 648)	(113 918)	20.0%	(133 156)	23.3%	(123 901)	22.0%	(370 975)	65.9%	(109 305)	68.5%	13.4%
Suppliers and employees	(564 144)	(557 559)	(113 918)	20.2%	(133 156)	23.6%	(123 848)	22.2%	(370 922)	66.5%	(109 305)	69.4%	13.3%
Finance charges	(6 440)	(5 088)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	(53)	-	(53)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	66 236	67 359	29 955	45.2%	13 433	20.3%	14 395	21.4%	57 803	85.8%	23 305	46.4%	(38.2%)
Cash Flow from Investing Activities													
Receipts	-	-	7 756	-	1 866	-	1 439	-	11 061	-	0	-	326 962.0%
Proceeds on disposal of PPE	-	-	7 756	-	1 866	-	1 439	-	11 060	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	0	-	0	-	1	-	1	-	0	-	14.3%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 640)	(39 042)	(14 832)	31.1%	(9 903)	20.8%	(8 714)	22.3%	(33 449)	85.7%	(12 665)	50.4%	(31.2%)
Capital assets	(47 640)	(39 042)	(14 832)	31.1%	(9 903)	20.8%	(8 714)	22.3%	(33 449)	85.7%	(12 665)	50.4%	(31.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(47 640)	(39 042)	(7 076)	14.9%	(8 037)	16.9%	(7 275)	18.6%	(22 388)	57.3%	(12 665)	55.7%	(42.6%)
Cash Flow from Financing Activities													
Receipts	-	-	190	-	102	-	62	-	355	-	202	-	(69.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	190	-	102	-	62	-	355	-	202	-	(69.1%)
Payments	(8 400)	(8 400)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(8 400)	(8 400)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(8 400)	(8 400)	190	(2.3%)	102	(1.2%)	62	(.7%)	355	(4.2%)	202	(6.3%)	(69.1%)
Net Increase/(Decrease) in cash held	10 196	19 917	23 069	226.3%	5 518	54.1%	7 182	36.1%	35 770	179.6%	10 842	34.6%	(33.8%)
Cash/cash equivalents at the year begin:	67 444	50 012	50 012	74.2%	73 081	108.4%	78 599	157.2%	50 012	100.0%	53 916	106.4%	45.8%
Cash/cash equivalents at the year end:	77 640	69 929	73 081	94.1%	78 599	101.2%	85 782	122.7%	85 782	122.7%	64 758	95.9%	32.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 433	19.6%	2 246	8.1%	1 355	4.9%	18 683	67.4%	27 717	25.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 601	63.7%	2 145	9.4%	749	3.3%	5 416	23.6%	22 911	21.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 472	28.7%	1 576	7.0%	768	3.4%	13 756	60.9%	22 572	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 225	18.6%	746	6.2%	512	4.3%	8 531	70.9%	12 025	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 916	22.6%	1 039	6.0%	644	3.7%	11 761	67.7%	17 359	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	214	13.2%	43	2.7%	45	2.8%	1 316	81.3%	1 618	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	699	8.6%	418	5.1%	369	4.5%	6 668	81.8%	8 154	7.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 807)	136.3%	308	(6.2%)	110	(2.2%)	1 393	(27.9%)	(4 996)	(4.7%)	-	-	-	-
Total By Income Source	26 763	24.9%	8 522	7.9%	4 552	4.2%	67 523	62.9%	107 360	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 156)	(54.1%)	542	13.6%	478	12.0%	5 124	128.5%	3 988	3.7%	-	-	-	-
Commercial	9 437	60.2%	1 144	7.3%	402	2.6%	4 693	29.9%	15 676	14.6%	-	-	-	-
Households	16 341	21.2%	6 814	7.9%	3 663	4.2%	57 500	66.6%	86 318	80.4%	-	-	-	-
Other	1 141	82.8%	22	1.6%	10	.7%	206	14.9%	1 378	1.3%	-	-	-	-
Total By Customer Group	26 763	24.9%	8 522	7.9%	4 552	4.2%	67 523	62.9%	107 360	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 942	100.0%	-	-	-	-	-	-	12 942	74.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 961	93.2%	150	4.7%	-	-	67	2.1%	3 178	18.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 366	100.0%	-	-	-	-	-	-	1 366	7.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17 269	98.8%	150	.9%	-	-	67	.4%	17 486	100.0%

Contact Details

Municipal Manager	Mr Hendrik Krohn	028 425 5500
Chief Financial Officer	Mr Werner Jonker	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	541 946	560 588	144 249	26.6%	123 447	22.8%	133 842	23.9%	401 538	71.6%	146 151	71.7%	(8.4%)
Exchange Revenue													
Service charges - Electricity	156 495	151 727	38 392	24.5%	37 551	24.0%	34 787	22.9%	110 730	73.0%	36 480	73.1%	(4.6%)
Service charges - Water	27 430	28 047	6 560	23.9%	7 981	29.1%	7 873	28.1%	22 414	79.9%	8 054	77.4%	(2.3%)
Service charges - Waste Water Management	24 734	27 016	5 941	24.0%	6 595	26.7%	9 718	36.0%	22 253	82.4%	6 322	77.7%	53.7%
Service charges - Waste Management	18 080	18 140	4 494	24.9%	4 458	24.7%	4 752	26.2%	13 704	75.5%	4 194	74.9%	13.3%
Sale of Goods and Rendering of Services	3 232	3 031	718	22.2%	949	29.4%	835	27.5%	2 502	82.5%	923	92.3%	(9.5%)
Agency services	2 859	2 859	769	26.9%	378	13.2%	1 155	40.4%	2 301	80.5%	706	76.8%	63.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 029	1 577	418	20.6%	380	18.7%	541	34.3%	1 339	84.9%	504	76.3%	7.3%
Interest earned from Current and Non Current Assets	13 000	16 000	4 122	31.7%	4 109	31.6%	3 763	23.5%	11 993	75.0%	4 303	76.9%	(12.6%)
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	824	728	351	42.6%	183	22.2%	155	21.3%	689	94.7%	151	78.0%	3.1%
Licences or permits	1 463	1 400	406	27.8%	343	23.5%	276	19.7%	1 025	73.2%	341	76.2%	(19.3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	91 278	104 045	17 121	18.8%	14 023	15.4%	19 591	18.8%	50 735	48.8%	86 232	68.0%	(77.3%)
Development Charges	770	4 445	3 899	506.1%	150	19.4%	483	10.9%	4 532	102.0%	247	118.1%	95.3%
Operational Revenue	726	570	153	21.1%	240	33.1%	98	17.2%	491	86.1%	32	20.5%	207.2%
Non-Exchange Revenue													
Property rates	66 090	65 931	19 575	29.6%	15 698	23.8%	15 838	24.0%	51 111	77.5%	14 876	77.2%	6.5%
Surcharges and Taxes	1 443	1 548	381	26.4%	385	26.7%	401	25.9%	1 167	75.4%	376	76.1%	6.8%
Fines, penalties and forfeits	57 078	52 699	17 131	30.0%	16 754	29.4%	15 704	29.8%	49 588	94.1%	14 902	78.3%	5.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 709	76 663	22 670	32.5%	11 480	16.5%	16 759	21.9%	50 909	66.4%	(33 558)	65.7%	(149.9%)
Interest Receivables	395	293	112	28.4%	79	20.1%	91	31.1%	283	96.7%	105	77.8%	(13.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 108	3 667	915	22.3%	973	23.7%	1 023	27.9%	2 910	79.4%	959	75.7%	6.6%
Gains on Disposal of Fixed and Intangible Assets	200	200	121	60.4%	739	369.4%	-	-	860	429.8%	-	96.7%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	564 230	591 962	118 834	21.1%	140 880	25.0%	125 650	21.2%	385 364	65.1%	127 430	63.1%	(1.4%)
Employee related costs	159 871	157 112	32 875	20.6%	39 710	24.8%	34 492	22.0%	107 077	68.2%	31 228	70.1%	10.5%
Remuneration of councillors	6 405	6 405	1 427	22.3%	1 484	23.2%	1 655	25.8%	4 566	71.3%	1 413	73.0%	17.1%
Bulk purchases - electricity	135 182	134 699	29 574	21.9%	32 120	23.8%	29 772	22.1%	91 466	67.9%	23 939	64.6%	24.4%
Inventory consumed	12 938	12 570	2 565	19.8%	2 706	20.9%	2 551	20.3%	7 823	62.2%	2 660	62.8%	(4.1%)
Debt impairment	24 226	17 025	10 750	44.4%	10 750	44.4%	10 750	63.1%	32 250	189.4%	3 413	44.2%	215.0%
Depreciation, Amortisation and Impairment	21 527	36 790	4 962	23.0%	4 962	23.0%	4 962	13.5%	14 886	40.5%	4 865	69.2%	2.0%
Interest/Dividends and Rent on Land	10 226	10 226	877	8.6%	727	7.1%	839	8.2%	2 444	23.9%	63	17.1%	1 222.0%
Contracted services	137 259	156 867	22 802	16.6%	32 374	23.6%	28 116	17.9%	83 292	53.1%	45 772	63.1%	(38.6%)
Transfers and subsidies	1 420	1 490	127	9.0%	316	22.3%	92	6.2%	536	36.0%	136	51.8%	(32.1%)
Irrecoverable debts written off	24 374	25 604	5 750	23.6%	5 750	23.6%	7 218	28.2%	18 718	73.1%	6 338	76.3%	13.9%
Operational Cost and Other Cost	30 800	33 174	7 124	23.1%	9 981	32.4%	5 203	15.7%	22 308	67.2%	7 605	46.2%	(31.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 284)	(31 374)	25 415		(17 433)		8 192		16 174		18 720		
Transfers and subsidies - capital (monetary allocations)	65 057	68 179	2 893	4.4%	14 424	22.2%	12 627	18.5%	29 944	43.9%	1 884	25.8%	570.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 773	36 805	28 308		(3 010)		20 820		46 118		20 604		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 773	36 805	28 308		(3 010)		20 820		46 118		20 604		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 773	36 805	28 308		(3 010)		20 820		46 118		20 604		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 773	36 805	28 308		(3 010)		20 820		46 118		20 604		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		102 616	102 887	3 309	3.2%	19 604	19.1%	17 405	16.9%	40 318	39.2%	8 880	39.2%	96.0%
National Government		55 229	55 329	2 461	4.5%	12 870	23.3%	11 317	20.5%	26 648	48.2%	3 629	43.1%	211.9%
Provincial Government		9 628	12 750	432	4.5%	147	1.5%	1 620	12.7%	2 199	17.2%	703	14.6%	130.6%
District Municipality		-	40	-	-	-	-	9	23.5%	9	23.5%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age		200	60	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		65 057	68 179	2 893	4.4%	13 017	20.0%	12 947	19.0%	28 856	42.3%	4 332	33.1%	198.9%
Borrowing		6 050	9 059	-	-	1 837	30.4%	1 466	16.2%	3 303	36.5%	3 930	60.9%	(62.7%)
Internally generated funds		31 509	25 649	416	1.3%	4 751	15.1%	2 992	11.7%	8 160	31.8%	619	38.4%	383.5%
Capital Expenditure Functional		102 616	102 887	3 309	3.2%	19 604	19.1%	17 405	16.9%	40 318	39.2%	8 880	39.2%	96.0%
Municipal governance and administration		19 145	10 717	102	.5%	2 603	13.6%	1 739	16.2%	4 444	41.5%	43	38.2%	3 933.6%
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		19 145	10 717	102	.5%	2 603	13.6%	1 739	16.2%	4 444	41.5%	43	41.4%	3 933.6%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		5 808	10 348	29	.5%	2 769	47.7%	1 384	13.4%	4 182	40.4%	336	26.9%	312.3%
Community and Social Services		230	210	5	2.1%	104	45.3%	-	-	109	51.8%	73	33.2%	(100.0%)
Sport And Recreation		4 628	5 194	24	.5%	2 289	49.5%	1 217	23.4%	3 530	68.0%	254	31.4%	379.7%
Public Safety		950	792	-	-	376	39.6%	167	21.1%	543	68.6%	9	4.4%	1 825.9%
Housing		-	4 152	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		18 869	16 868	1 849	9.8%	6 868	36.4%	3 968	23.5%	12 685	75.2%	1 708	66.6%	132.3%
Planning and Development		696	1 071	432	62.1%	16	2.3%	11	1.1%	459	42.9%	-	5.9%	(100.0%)
Road Transport		18 173	15 797	1 417	7.8%	6 852	37.7%	3 957	25.0%	12 226	77.4%	1 708	69.6%	131.6%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		58 794	64 953	1 330	2.3%	7 365	12.5%	10 314	15.9%	19 008	29.3%	6 793	27.6%	51.8%
Energy sources		14 995	19 357	1	-	4 871	32.5%	458	2.4%	5 330	27.5%	1 827	26.2%	(74.9%)
Water Management		34 650	35 387	1 321	3.8%	1 823	5.3%	9 228	26.1%	12 371	35.0%	1 623	21.9%	468.7%
Waste Water Management		8 789	9 534	2	-	473	5.4%	611	6.4%	1 087	11.4%	212	12.6%	188.6%
Waste Management		360	675	5	1.3%	198	55.0%	17	2.5%	220	32.6%	3 131	88.5%	(99.5%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	251 643	219 705	39 288	15.6%	44 235	17.6%	39 436	17.9%	122 959	56.0%	41 762	45.2%	(5.6%)
Other revenue	39 004	29 718	8 197	21.0%	7 833	20.1%	10 466	35.2%	26 496	89.2%	8 629	61.4%	21.3%
Transfers and Subsidies - Operational	160 987	178 400	50 787	31.5%	32 822	20.4%	46 834	26.3%	130 443	73.1%	38 970	74.2%	20.2%
Transfers and Subsidies - Capital	65 057	62 676	16 813	25.8%	24 782	38.1%	25 199	40.2%	66 794	106.6%	11 598	35.2%	117.3%
Interest	15 303	17 814	98	.6%	186	1.2%	173	1.0%	457	2.6%	-	-	(100.0%)
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-
Payments	(516 442)	(529 329)	(86 483)	16.7%	(74 728)	14.5%	(82 652)	15.6%	(243 864)	46.1%	(106 282)	54.6%	(22.2%)
Suppliers and employees	(511 585)	(524 402)	(86 484)	16.9%	(74 728)	14.6%	(82 652)	15.8%	(243 864)	46.5%	(106 282)	55.0%	(22.2%)
Finance charges	(3 437)	(3 437)	0	-	-	-	-	-	0	-	-	-	-
Transfers and Subsidies	(1 420)	(1 490)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	78 339	43 239	85 634	109.3%	70 084	89.5%	(98 099)	(226.9%)	57 619	133.3%	23 863	427.5%	(511.1%)
Cash Flow from Investing Activities													
Receipts	200	200	3 802	1 901.2%	739	369.4%	-	-	4 541	2 270.6%	-	31.8%	-
Proceeds on disposal of PPE	200	200	121	60.4%	739	369.4%	-	-	860	429.6%	-	31.8%	-
Decrease (increase) in non-current receivables	-	-	3 682	-	-	-	-	-	3 682	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(116 669)	(102 887)	(34 759)	29.8%	(21 935)	18.8%	(19 651)	19.1%	(76 345)	74.2%	(11 160)	81.2%	76.1%
Capital assets	(116 669)	(102 887)	(34 759)	29.8%	(21 935)	18.8%	(19 651)	19.1%	(76 345)	74.2%	(11 160)	81.2%	76.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(116 469)	(102 887)	(30 957)	26.6%	(21 197)	18.2%	(19 651)	19.1%	(71 804)	69.9%	(11 160)	81.6%	76.1%
Cash Flow from Financing Activities													
Receipts	6 050	6 050	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 050	6 050	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 366)	(5 366)	-	-	(147)	2.7%	(76)	1.4%	(223)	4.2%	-	-	(100.0%)
Repayment of borrowing	(5 366)	(5 366)	-	-	(147)	2.7%	(76)	1.4%	(223)	4.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	684	684	-	-	(147)	(21.5%)	(76)	(11.1%)	(223)	(32.6%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(37 446)	(58 765)	54 677	(146.0%)	48 741	(130.2%)	(117 826)	200.5%	(14 408)	24.5%	12 704	(465.0%)	(1 027.5%)
Cash/cash equivalents at the year begin:	141 103	208 800	198 196	140.5%	263 478	186.7%	312 219	149.5%	198 196	94.9%	282 857	60.3%	10.4%
Cash/cash equivalents at the year end:	103 657	150 036	263 478	254.2%	312 219	301.2%	194 393	129.6%	194 393	129.6%	295 560	192.7%	(34.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	0	2%	0	.1%	-	-	174	99.7%	174	3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 865	83.8%	592	4.6%	46	4%	1 474	11.3%	12 966	23.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 241	50.5%	673	3.7%	326	1.8%	8 054	44.0%	18 293	32.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 913	32.9%	306	3.5%	207	2.3%	5 428	61.3%	8 854	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 358	32.7%	272	3.8%	176	2.4%	4 411	61.1%	7 217	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	1.8%	3	3.5%	0	4%	92	94.3%	97	2%	-	-	-	-
Interest on Arrear Debtor Accounts	89	1.8%	74	1.5%	26	5%	4 794	96.2%	4 982	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 117	29.4%	102	2.7%	113	3.0%	2 468	65.0%	3 800	6.7%	-	-	-	-
Total By Income Source	26 604	47.2%	2 021	3.6%	895	1.6%	26 894	47.7%	56 414	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	580	60.4%	93	9.5%	4	4%	290	29.7%	976	1.7%	-	-	-	-
Commercial	12 031	89.8%	538	4.0%	34	3%	802	6.0%	13 405	23.8%	-	-	-	-
Households	13 110	32.6%	1 331	3.3%	825	2.0%	25 009	62.1%	40 275	71.4%	-	-	-	-
Other	873	49.7%	59	3.4%	32	1.8%	793	45.1%	1 758	3.1%	-	-	-	-
Total By Customer Group	26 604	47.2%	2 021	3.6%	895	1.6%	26 894	47.7%	56 414	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	221	100.0%	221	(4.6%)
VAT (output less input)	(2 180)	100.0%	-	-	-	-	-	-	(2 180)	47.5%
Pensions / Retirement deductions	-	-	-	-	-	-	311	100.0%	311	(6.8%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 419	83.6%	256	15.1%	1	-	21	1.2%	1 697	(37.0%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(54)	1.2%	(53)	1.1%	(54)	1.2%	(4 480)	96.6%	(4 640)	101.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(815)	17.7%	203	(4.4%)	(53)	1.1%	(3 926)	85.5%	(4 591)	100.0%

Contact Details

Municipal Manager	Ms A Vorster	028 514 8500
Chief Financial Officer	Ms Elmarl Wassermann	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part 5: Cash Receipts and Payments													
	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	304 652	306 504	50 480	16.6%	159 701	52.4%	124 435	40.6%	334 616	109.2%	132 642	170.5%	
Property rates												(6.2%)	

Service charges	18 771	19 546	12	.1%	-	-	-	-	12	.1%	-	-	-
Other revenue	177 063	178 140	12 971	7.3%	-	-	-	-	12 971	7.3%	-	-	-
Transfers and Subsidies - Operational	98 798	98 798	37 497	38.0%	159 701	161.6%	124 435	125.9%	321 633	325.5%	132 642	531.5%	(6.2%)
Transfers and Subsidies - Capital	500	500	-	-	-	-	-	-	-	-	-	-	-
Interest	9 520	9 520	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(301 207)	(301 207)	(25 035)	8.3%	(30 522)	10.1%	(26 287)	8.7%	(81 844)	27.2%	(24 739)	29.6%	6.3%
Suppliers and employees	(297 947)	(297 947)	(25 035)	8.4%	(30 522)	10.2%	(26 287)	8.8%	(81 844)	27.5%	(24 739)	29.9%	6.3%
Finance charges	(460)	(460)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 800)	(2 800)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 444	5 297	25 445	738.7%	129 179	3 750.4%	98 148	1 853.1%	252 772	4 772.4%	107 903	(125 514.5%)	(9.8%)
Cash Flow from Investing Activities													
Receipts	1 355	1 355	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 660	2 660	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 305)	(1 305)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 878)	(40 003)	(8)	.1%	(2 421)	16.3%	(1 043)	2.6%	(3 473)	8.7%	(3 543)	33.4%	(70.6%)
Capital assets	(14 878)	(40 003)	(8)	.1%	(2 421)	16.3%	(1 043)	2.6%	(3 473)	8.7%	(3 543)	33.4%	(70.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(13 522)	(38 648)	(8)	.1%	(2 421)	17.9%	(1 043)	2.7%	(3 473)	9.0%	(3 543)	73.3%	(70.6%)
Cash Flow from Financing Activities													
Receipts	9 200	9 200	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	9 200	9 200	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 101)	(7 101)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(7 101)	(7 101)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 099	2 099	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 979)	(31 253)	25 436	(318.8%)	126 758	(1 588.6%)	97 105	(310.7%)	249 299	(797.7%)	104 359	(3 900.2%)	(7.0%)
Cash/cash equivalents at the year begin:	72 325	72 325	-	-	17 550	24.3%	200 383	277.1%	-	-	343 639	-	(41.7%)
Cash/cash equivalents at the year end:	64 346	41 072	17 550	27.3%	200 383	311.4%	297 487	724.3%	297 487	724.3%	447 999	739.4%	(33.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12	6.4%	5	2.6%	7	3.9%	160	87.1%	184	2.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	82	81.8%	8	8.4%	2	2.3%	7	7.5%	100	1.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1	.9%	1	.8%	145	98.3%	148	2.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 881	57.4%	191	2.8%	142	2.1%	2 544	37.6%	6 758	94.0%	-	-	-	-
Total By Income Source	3 974	55.3%	206	2.9%	152	2.1%	2 857	39.7%	7 189	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 490	93.1%	37	1.4%	53	2.0%	94	3.5%	2 674	37.2%	-	-	-	-
Commercial	127	7.6%	5	.3%	7	.4%	1 535	91.7%	1 674	23.3%	-	-	-	-
Households	1 358	47.8%	164	5.8%	92	3.2%	1 227	43.2%	2 842	39.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 974	55.3%	206	2.9%	152	2.1%	2 857	39.7%	7 189	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	301	100.0%	-	-	-	-	-	-	301	51.0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	260	90.2%	6	2.2%	-	-	22	7.6%	289	48.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	562	95.1%	6	1.1%	-	-	23	3.9%	591	100.0%

Contact Details

Municipal Manager	Mr Richard Bosman	028 425 1157
Chief Financial Officer	Mr Shaun Stanley	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	254 396	251 709	67 953	26.7%	62 841	24.7%	58 692	23.3%	189 486	75.3%	53 142	62.5%	10.4%
Exchange Revenue													
Service charges - Electricity	107 694	107 694	25 374	23.6%	22 891	21.3%	20 671	19.2%	68 936	64.0%	18 091	61.2%	14.3%
Service charges - Water	30 912	30 912	6 512	21.1%	7 903	25.6%	7 991	25.8%	22 406	72.5%	7 477	72.6%	6.9%
Service charges - Waste Water Management	7 384	7 384	2 878	39.0%	2 764	37.4%	2 726	36.9%	8 368	113.3%	2 515	65.1%	8.4%
Service charges - Waste Management	9 258	9 258	2 840	30.7%	2 732	29.5%	2 625	28.4%	8 197	88.5%	2 447	65.8%	7.3%
Sale of Goods and Rendering of Services	295	295	136	46.1%	78	26.6%	50	16.8%	264	89.5%	101	70.7%	(50.9%)
Agency services	1 450	1 450	352	24.3%	359	24.8%	293	20.2%	1 004	69.2%	396	68.7%	(26.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 594	8 594	2 391	27.8%	1 692	19.7%	3 471	40.4%	7 555	87.9%	2 439	90.7%	42.4%
Interest earned from Current and Non Current Assets	1 003	1 003	230	22.9%	560	55.9%	205	20.5%	996	99.3%	395	67.8%	(48.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	493	493	184	37.4%	187	38.0%	188	38.1%	560	113.4%	184	40.4%	2.3%
Licences or permits	230	230	51	22.1%	23	9.8%	47	20.4%	120	52.4%	52	21.2%	(9.3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	200	200	82	41.1%	85	42.7%	67	33.5%	235	117.4%	77	296.6%	(13.2%)
Non-Exchange Revenue													
Property rates	29 723	29 723	7 455	25.1%	7 785	26.2%	7 503	25.2%	22 744	76.5%	7 166	67.2%	4.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	231	231	137	59.3%	469	203.4%	480	208.2%	1 085	470.8%	81	5.6%	492.9%
Licences or permits	-	-	-	-	2	-	-	-	2	-	-	-	-
Transfer and subsidies - Operational	53 464	50 778	18 281	34.2%	14 566	27.2%	11 128	21.9%	43 975	86.6%	10 675	49.5%	4.2%
Interest Receivables	3 465	3 465	864	24.9%	559	16.1%	1 061	30.6%	2 484	71.7%	870	86.0%	22.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	184	-	184	-	186	-	554	-	177	-	4.8%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	262 857	260 483	50 803	19.3%	54 559	20.8%	52 359	20.1%	157 721	60.5%	52 734	61.6%	(.7%)
Employee related costs	97 832	97 396	24 967	25.5%	29 474	30.1%	24 638	25.3%	79 078	81.2%	25 713	80.6%	(4.2%)
Remuneration of councillors	3 526	3 526	910	25.8%	1 046	29.7%	1 141	32.4%	3 097	87.8%	974	74.3%	17.1%
Bulk purchases - electricity	82 476	82 476	15 158	18.4%	12 317	14.9%	16 411	19.9%	43 887	53.2%	10 900	68.3%	50.6%
Inventory consumed	8 331	8 311	858	10.3%	701	8.4%	982	11.8%	2 541	30.6%	690	26.9%	42.4%
Debt impairment	13 468	13 468	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	13 179	13 179	3 295	25.0%	2 196	16.7%	4 393	33.3%	9 884	75.0%	4 118	66.8%	6.7%
Interest/Dividends and Rent on Land	1 346	1 346	531	39.5%	1	-	0	-	532	39.6%	50	9.0%	(99.4%)
Contracted services	20 447	18 107	2 557	12.5%	4 851	23.7%	2 551	14.1%	9 959	55.0%	5 967	46.1%	(57.2%)
Transfers and subsidies	590	590	71	12.0%	49	8.3%	55	9.4%	175	29.6%	102	88.6%	(45.7%)
Irrecoverable debts written off	-	-	30	-	15	-	-	-	44	-	33	-	(100.0%)
Operational Cost and Other Cost	21 662	22 084	2 427	11.2%	3 910	18.1%	2 186	9.9%	8 524	38.6%	4 187	39.7%	(47.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 461)	(8 774)	17 150		8 282		6 333		31 765		408		
Transfers and subsidies - capital (monetary allocations)	15 779	19 572	6 174	39.1%	4 506	28.6%	1	-	10 681	54.6%	4 564	53.9%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 317	10 798	23 323		12 788		6 334		42 445		4 971		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 317	10 798	23 323		12 788		6 334		42 445		4 971		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 317	10 798	23 323		12 788		6 334		42 445		4 971		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 317	10 798	23 323		12 788		6 334		42 445		4 971		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	13 721	17 019	5 614	40.9%	2 582	18.8%	202	1.2%	8 398	49.3%	3 931	33.6%	(94.9%)
National Government	12 503	12 503	5 099	40.8%	2 582	20.6%	-	-	7 681	61.4%	3 784	35.9%	(100.0%)
Provincial Government	1 217	4 516	514	42.2%	-	-	202	4.5%	716	15.9%	147	5.8%	37.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 721	17 019	5 614	40.9%	2 582	18.8%	202	1.2%	8 398	49.3%	3 931	33.6%	(94.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	13 721	17 186	5 614	40.9%	2 582	18.8%	202	1.2%	8 398	48.9%	3 931	33.6%	(94.9%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	167	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	167	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 721	17 019	5 614	40.9%	2 582	18.8%	202	1.2%	8 398	49.3%	3 931	33.6%	(94.9%)
Energy sources	2 967	2 967	-	-	-	-	-	-	-	-	-	-	-
Water Management	1 217	4 516	514	42.2%	-	-	202	4.5%	716	15.9%	147	1.2%	37.8%
Waste Water Management	9 536	9 536	5 099	53.5%	2 582	27.1%	-	-	7 681	80.5%	3 784	47.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	135.8%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	275 591	276 697	70 966	25.8%	50 483	18.3%	56 516	20.4%	177 965	64.3%	47 884	76.2%	18.0%
Property rates	27 286	27 286	5 529	20.3%	5 048	18.5%	5 248	19.2%	15 825	58.0%	4 735	53.8%	10.8%

Service charges	151 165	151 165	29 390	19.4%	22 209	14.7%	28 986	19.2%	80 585	53.3%	26 702	87.0%	8.6%
Other revenue	24 122	24 122	5 286	21.9%	1 657	6.9%	1 633	6.8%	8 576	35.6%	1 412	181.6%	15.6%
Transfers and Subsidies - Operational	53 464	50 778	22 427	41.9%	14 741	27.6%	11 379	22.4%	48 547	95.6%	12 482	63.9%	(8.8%)
Transfers and Subsidies - Capital	15 779	19 572	8 335	52.8%	6 828	43.3%	9 270	47.4%	24 433	124.8%	2 553	49.7%	263.1%
Interest	3 775	3 775	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(251 357)	(251 524)	(10 604)	4.2%	(20 498)	8.2%	(9 360)	3.7%	(40 462)	16.1%	(37 890)	44.9%	(75.3%)
Suppliers and employees	(250 011)	(250 178)	(10 604)	4.2%	(20 498)	8.2%	(9 360)	3.7%	(40 462)	16.2%	(37 890)	44.9%	(75.3%)
Finance charges	(1 346)	(1 346)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	24 234	25 174	60 362	249.1%	29 985	123.7%	47 156	187.3%	137 503	546.2%	9 994	(319.9%)	371.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 779)	(19 572)	(5 537)	35.1%	(4 312)	27.3%	(233)	1.2%	(10 081)	51.5%	(5 969)	55.1%	(96.1%)
Capital assets	(15 779)	(19 572)	(5 537)	35.1%	(4 312)	27.3%	(233)	1.2%	(10 081)	51.5%	(5 969)	55.1%	(96.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(15 779)	(19 572)	(5 537)	35.1%	(4 312)	27.3%	(233)	1.2%	(10 081)	51.5%	(5 969)	55.1%	(96.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 455	5 602	54 825	648.4%	25 673	303.6%	46 924	837.7%	127 422	2 274.7%	4 025	(108.3%)	1 065.9%
Cash/cash equivalents at the year begin:	9 707	9 707	23 018	237.1%	77 843	801.9%	103 516	1 066.4%	23 018	237.1%	36 803	-	181.3%
Cash/cash equivalents at the year end:	18 162	15 309	77 843	428.6%	103 516	569.9%	150 440	982.7%	150 440	982.7%	40 828	80.5%	268.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 325	9.3%	2 668	5.7%	1 841	4.0%	37 716	81.0%	46 550	23.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 399	46.5%	403	6.0%	253	3.8%	2 913	43.7%	6 668	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 900	7.8%	783	2.1%	731	2.0%	32 952	88.2%	37 367	18.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	975	4.1%	452	1.9%	461	1.9%	21 911	92.1%	23 790	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 706	4.9%	711	2.0%	701	2.0%	31 666	91.0%	34 783	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	89	.2%	105	2%	45 452	99.6%	45 646	23.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 432)	(129.0%)	384	11.2%	248	7.2%	7 235	210.6%	3 436	1.7%	-	-	-	-
Total By Income Source	8 573	4.3%	5 491	2.8%	4 330	2.2%	179 847	90.7%	198 241	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(931)	(127.5%)	402	55.0%	250	34.2%	1 010	138.3%	730	4%	-	-	-	-
Commercial	1 309	13.4%	368	3.8%	204	2.1%	7 903	80.8%	9 784	4.9%	-	-	-	-
Households	8 286	4.8%	4 574	2.6%	3 710	2.1%	155 696	90.4%	173 257	87.4%	-	-	-	-
Other	(91)	(.6%)	146	1.0%	166	1.1%	14 248	98.5%	14 469	7.3%	-	-	-	-
Total By Customer Group	8 573	4.3%	5 491	2.8%	4 330	2.2%	179 847	90.7%	198 241	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 969	16.8%	0	-	11 917	12.9%	65 165	70.3%	92 651	70.6%
Bulk Water	94	100.0%	-	-	-	-	-	-	94	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	630	27.7%	429	18.9%	2	.1%	1 215	53.4%	2 275	1.7%
Auditor-General	(266)	(1.1%)	3 188	12.7%	500	2.0%	21 592	86.3%	25 014	19.0%
Other	(326)	(2.9%)	(204)	(1.8%)	159	1.4%	11 653	103.3%	11 282	8.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 702	12.0%	3 413	2.6%	12 578	9.6%	99 625	75.9%	131 317	100.0%

Contact Details

Municipal Manager	Mr Mr Dillo Sereu	028 492 0111
Chief Financial Officer	Mr Lucky Steenkamp	028 492 0111

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26												Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	807 340	847 377	200 759	24.9%	203 470	25.2%	192 883	22.8%	597 112	70.5%	173 587	70.2%	11.1%
Exchange Revenue													
Service charges - Electricity	256 387	258 387	51 871	20.2%	65 728	25.6%	66 029	25.6%	183 628	71.1%	58 475	72.3%	12.9%
Service charges - Water	58 186	58 186	11 278	19.4%	17 597	30.2%	18 151	31.2%	47 026	80.8%	15 842	75.1%	14.6%
Service charges - Waste Water Management	32 413	32 413	8 737	27.0%	8 775	27.1%	8 901	27.5%	26 413	81.5%	8 044	77.9%	10.7%
Service charges - Waste Management	37 496	37 496	10 854	28.9%	10 266	27.4%	10 269	27.4%	31 388	83.7%	9 386	80.7%	9.4%
Sale of Goods and Rendering of Services	31 454	27 524	3 003	9.5%	6 854	21.8%	5 803	21.1%	15 661	56.9%	10 027	77.3%	(42.1%)
Agency services	3 716	3 716	825	22.2%	885	23.8%	907	24.4%	2 617	70.4%	750	70.7%	20.9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 019	3 019	828	27.4%	906	30.0%	972	32.2%	2 706	89.6%	863	89.6%	12.6%
Interest earned from Current and Non Current Assets	36 046	36 046	1 328	3.7%	3 884	10.8%	7 599	21.1%	12 811	35.5%	10 028	45.2%	(24.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 622	4 622	1 632	35.3%	1 275	27.6%	890	19.3%	3 797	82.1%	881	82.9%	1.0%
Licences or permits	-	7	1	-	1	-	0	3.6%	2	23.5%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	21 214	5 743	-	-	-	-	(1 466)	(25.5%)	(1 466)	(25.5%)	6 394	46.4%	(122.9%)
Development Charges	9 000	9 000	1 499	16.7%	2 255	25.1%	1 838	20.4%	5 593	62.1%	552	38.4%	232.6%
Operational Revenue	2 390	2 390	232	9.7%	282	11.8%	370	15.5%	883	37.0%	295	34.7%	25.1%
Non-Exchange Revenue													
Property rates	148 312	148 312	46 975	31.7%	35 117	23.7%	34 399	23.2%	116 492	78.5%	31 486	77.8%	9.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60 606	110 061	23 286	38.4%	22 194	36.6%	14 769	13.4%	60 249	54.7%	2 320	21.6%	536.5%
Licences or permits	2 552	2 552	532	20.8%	626	24.5%	692	27.1%	1 850	72.5%	669	75.5%	3.4%
Transfer and subsidies - Operational	75 755	79 731	28 575	37.7%	23 524	31.1%	18 696	23.4%	70 794	88.8%	13 689	95.5%	36.6%
Interest Receivables	911	911	174	19.1%	215	23.6%	214	23.5%	602	66.1%	206	74.9%	3.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 264	13 264	3 411	25.7%	2 747	20.7%	2 820	21.3%	8 978	67.7%	2 537	70.7%	11.2%
Gains on Disposal of Fixed and Intangible Assets	10 000	14 000	5 720	57.2%	340	3.4%	1 030	7.4%	7 090	50.6%	1 141	8.4%	(9.7%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	805 898	839 183	137 879	17.1%	197 199	24.5%	164 075	19.6%	499 153	59.5%	139 807	60.9%	17.4%
Employee related costs	270 128	269 389	56 107	20.8%	68 392	25.3%	60 246	22.4%	184 745	68.6%	54 158	68.3%	11.2%
Remuneration of councillors	9 690	10 039	2 239	23.1%	2 324	24.0%	2 604	25.9%	7 167	71.4%	2 215	71.4%	17.6%
Bulk purchases - electricity	212 192	214 192	50 961	24.0%	45 341	21.4%	49 545	23.1%	145 847	68.1%	37 329	64.8%	32.7%
Inventory consumed	47 787	45 620	8 649	18.1%	13 648	28.6%	10 651	23.3%	32 949	72.2%	9 826	63.8%	8.4%
Debt impairment	4 014	93 814	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	52 188	52 188	-	-	23 199	44.5%	11 727	22.5%	34 926	66.9%	11 023	67.4%	6.4%
Interest/Dividends and Rent on Land	19 809	20 309	-	-	5 993	30.3%	-	-	5 993	29.5%	-	32.9%	-
Contracted services	81 852	70 026	9 946	12.2%	14 438	17.6%	13 552	19.4%	37 936	54.2%	17 278	49.4%	(21.6%)
Transfer and subsidies	2 502	2 509	454	18.1%	921	36.8%	485	19.3%	1 860	74.1%	838	69.7%	(42.1%)
Irrecoverable debts written off	56 546	9 918	2 417	4.3%	3 414	6.0%	9 136	92.1%	14 967	150.9%	1 877	16.3%	386.8%
Operational Cost and Other Cost	49 189	51 179	7 105	14.4%	18 659	37.9%	6 129	12.0%	31 893	62.3%	5 064	65.2%	21.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	870	-	-	-	870	-	200	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 442	8 194	62 881		6 271		28 808		97 959		33 779		
Transfers and subsidies - capital (monetary allocations)	62 341	54 530	12 480	20.0%	27 426	44.0%	5 624	10.3%	45 530	83.5%	65 062	49.9%	(91.4%)
Transfers and subsidies - capital (in-kind)	-	639	-	-	-	-	-	-	-	-	41	5.8%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	63 783	63 363	75 360		33 696		34 432		143 489		98 882		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 783	63 363	75 360		33 696		34 432		143 489		98 882		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 783	63 363	75 360		33 696		34 432		143 489		98 882		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 783	63 363	75 360		33 696		34 432		143 489		98 882		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	187 628	181 739	44 868	23.9%	36 564	19.5%	24 379	13.4%	105 812	58.2%	41 938	52.1%	(41.9%)
National Government	15 021	15 021	1 385	9.2%	3 621	24.1%	2 946	19.6%	7 951	52.9%	5 953	80.6%	(50.5%)
Provincial Government	47 320	39 509	36 736	77.6%	375	.8%	54	.1%	37 165	94.1%	24 993	52.3%	(99.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	25	39.0%	(100.0%)
Transfers recognised - capital	62 341	54 530	38 121	61.1%	3 995	6.4%	3 000	5.5%	45 116	82.7%	30 971	55.9%	(90.3%)
Borrowing	50 000	50 000	86	.2%	15 321	30.6%	13 296	26.6%	28 703	57.4%	-	-	(100.0%)
Internally generated funds	75 287	77 209	6 661	8.8%	17 247	22.9%	8 084	10.5%	31 992	41.4%	10 967	46.5%	(26.3%)
Capital Expenditure Functional	187 628	182 378	44 868	23.9%	36 564	19.5%	24 379	13.4%	105 812	58.0%	41 979	52.0%	(41.9%)
Municipal governance and administration	16 417	8 764	475	2.9%	3 488	21.2%	216	2.5%	4 179	47.7%	842	64.6%	(74.3%)
Executive and Council	148	160	106	71.6%	26	17.3%	-	-	132	82.0%	-	62.4%	-
Finance and administration	16 269	8 603	369	2.3%	3 462	21.3%	216	2.5%	4 047	47.0%	842	64.6%	(74.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 982	12 836	384	4.8%	930	11.6%	1 353	10.5%	2 667	20.8%	1 740	39.2%	(22.2%)
Community and Social Services	1 002	1 022	155	15.5%	269	26.8%	355	34.7%	779	76.2%	76	32.0%	369.2%
Sport And Recreation	3 551	6 793	199	5.6%	497	14.0%	703	10.3%	1 399	20.6%	200	30.6%	251.9%
Public Safety	1 183	2 789	30	2.5%	161	13.6%	295	10.6%	486	17.4%	644	48.6%	(54.1%)
Housing	2 246	2 232	-	-	2	.1%	-	-	2	.1%	820	38.5%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 928	36 468	772	2.2%	9 201	26.3%	8 861	24.3%	18 833	51.6%	5 934	79.1%	49.3%
Planning and Development	47	471	22	46.6%	7	15.0%	2	.5%	31	6.6%	18	99.4%	(86.7%)
Road Transport	34 386	35 381	730	2.1%	9 136	26.6%	8 695	24.6%	18 561	52.5%	5 901	79.3%	47.4%
Environmental Protection	495	615	20	4.0%	58	11.7%	163	26.5%	241	39.1%	16	33.6%	926.1%
Trading Services	127 831	123 841	43 237	33.8%	22 835	17.9%	13 924	11.2%	79 996	64.6%	33 463	45.5%	(58.4%)
Energy sources	78 821	78 756	40 874	51.9%	7 990	10.1%	11 573	14.7%	60 437	76.7%	25 169	44.0%	(54.0%)
Water Management	21 900	17 700	809	3.7%	5 800	26.5%	1 193	6.7%	7 802	44.1%	2 528	64.7%	(52.8%)
Waste Water Management	18 530	19 308	-	-	3 042	16.4%	1 105	5.7%	4 147	21.5%	1 711	21.7%	(35.4%)
Waste Management	8 580	8 077	1 554	18.1%	6 004	70.0%	53	.7%	7 610	94.2%	4 055	87.5%	(98.7%)
Other	470	470	-	-	111	23.6%	26	5.5%	137	29.1%	-	-	(100.0%)

Service charges	407 609	411 569	110 652	27.1%	114 156	28.0%	125 252	30.4%	350 060	85.1%	109 922	83.3%	13.9%
Other revenue	97 699	145 262	317 977	325.5%	414 439	424.2%	348 959	240.2%	1 081 374	744.4%	525 606	1 852.2%	(33.6%)
Transfers and Subsidies - Operational	107 341	92 118	35 252	32.8%	28 704	26.7%	22 264	24.2%	86 220	93.6%	21 478	101.4%	3.7%
Transfers and Subsidies - Capital	61 792	53 981	8 584	13.9%	38 054	61.6%	7 377	13.7%	54 015	100.1%	10 832	95.7%	(31.9%)
Interest	41 836	41 836	509	1.2%	985	2.4%	917	2.2%	2 411	5.8%	1 269	5.6%	(27.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(737 911)	(736 646)	(413 749)	56.1%	(378 862)	51.3%	(396 788)	53.9%	(1 189 399)	161.5%	(413 064)	214.0%	(3.9%)
Suppliers and employees	(724 100)	(722 828)	(413 749)	57.1%	(378 862)	52.3%	(390 795)	54.1%	(1 183 406)	163.7%	(405 909)	218.2%	(3.7%)
Finance charges	(11 309)	(11 309)	-	-	-	-	(5 993)	53.0%	(5 993)	53.0%	(7 154)	52.8%	(16.2%)
Transfers and Subsidies	(2 502)	(2 509)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	123 711	153 466	100 700	81.4%	249 490	201.7%	142 598	92.9%	492 788	321.1%	287 703	638.2%	(50.8%)
Cash Flow from Investing Activities													
Receipts	10 000	14 000	5 720	57.2%	340	3.4%	1 030	7.4%	7 090	50.6%	1 141	8.4%	(9.7%)
Proceeds on disposal of PPE	10 000	14 000	5 720	57.2%	340	3.4%	1 030	7.4%	7 090	50.6%	1 141	8.4%	(9.7%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(215 773)	(210 522)	(44 868)	20.8%	(36 564)	16.9%	(24 379)	11.6%	(105 812)	50.3%	(41 979)	52.0%	(41.9%)
Capital assets	(215 773)	(210 522)	(44 868)	20.8%	(36 564)	16.9%	(24 379)	11.6%	(105 812)	50.3%	(41 979)	52.0%	(41.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(205 773)	(196 522)	(39 148)	19.0%	(36 224)	17.6%	(23 350)	11.9%	(98 722)	50.2%	(40 838)	54.9%	(42.8%)
Cash Flow from Financing Activities													
Receipts	51 594	51 594	6 138	11.9%	4 597	8.9%	664	1.3%	11 398	22.1%	331	60.3%	100.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 594	1 594	6 138	384.9%	4 597	288.3%	664	41.6%	11 398	714.9%	331	60.3%	100.4%
Payments	(24 251)	(24 251)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(24 251)	(24 251)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	27 343	27 343	6 138	22.4%	4 597	16.8%	664	2.4%	11 398	41.7%	331	(4.4%)	100.4%
Net Increase/(Decrease) in cash held	(54 718)	(15 713)	67 690	(123.7%)	217 863	(398.2%)	119 912	(763.1%)	405 465	(2 580.5%)	247 196	(705.0%)	(51.5%)
Cash/cash equivalents at the year begin:	392 575	438 957	422 950	107.7%	506 646	129.1%	724 510	165.1%	422 950	96.4%	1 003 134	100.0%	(27.8%)
Cash/cash equivalents at the year end:	337 857	423 244	506 646	150.0%	724 510	214.4%	844 422	199.5%	844 422	199.5%	1 250 331	329.6%	(32.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 695	26.1%	1 395	7.8%	903	5.0%	10 975	61.1%	17 968	20.6%	4 024	22.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 997	63.6%	1 691	9.0%	717	3.8%	4 452	23.6%	18 857	21.6%	673	3.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	7 860	49.0%	1 308	8.2%	565	3.5%	6 293	39.3%	16 026	18.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 596	20.2%	816	6.4%	581	4.5%	8 817	68.9%	12 800	14.7%	2 845	22.2%	-	-
Receivables from Exchange Transactions - Waste Management	2 866	24.5%	841	7.2%	590	5.1%	7 389	63.2%	11 686	13.4%	2 922	25.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	380	5.9%	352	5.5%	327	5.1%	5 370	83.5%	6 429	7.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	471	13.5%	196	5.6%	137	3.9%	2 689	77.0%	3 492	4.0%	3 013	86.3%	-	-
Total By Income Source	30 854	35.4%	6 598	7.6%	3 820	4.4%	45 985	52.7%	87 258	100.0%	13 476	15.4%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	824	43.1%	346	18.1%	181	9.5%	560	29.3%	1 912	2.2%	-	-	-	-
Commercial	8 725	52.3%	1 234	7.4%	665	4.0%	6 065	36.3%	16 689	19.1%	-	-	-	-
Households	21 306	31.0%	5 018	7.3%	2 974	4.3%	39 360	57.3%	68 658	78.7%	13 476	19.6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 854	35.4%	6 598	7.6%	3 820	4.4%	45 985	52.7%	87 258	100.0%	13 476	15.4%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	31 430	100.0%	-	-	-	-	-	-	31 430	46.9%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 016	100.0%	-	-	-	-	-	-	5 016	7.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30 638	100.0%	-	-	-	-	-	-	30 638	45.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	67 083	100.0%	-	-	-	-	-	-	67 083	100.0%

Contact Details

Municipal Manager	Mr Albertus de Klerk	028 713 8001
Chief Financial Officer	Mr Mir Gerard Goliath	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1 962 973	1 902 752	467 561	23.8%	488 402	24.9%	483 438	25.4%	1 439 401	75.6%	426 317	76.1%	13.4%
Exchange Revenue													
Service charges - Electricity	834 930	764 787	179 567	21.5%	192 014	23.0%	197 822	25.9%	569 404	74.5%	175 105	74.1%	13.0%
Service charges - Water	188 263	200 139	34 436	18.3%	48 809	25.9%	52 477	26.2%	135 722	67.8%	51 363	73.7%	2.2%
Service charges - Waste Water Management	106 431	103 779	25 788	24.2%	26 130	24.6%	26 893	25.9%	78 810	75.9%	24 099	75.0%	11.6%
Service charges - Waste Management	105 700	106 170	26 164	24.8%	26 206	24.8%	26 480	24.9%	78 851	74.3%	24 381	74.4%	8.6%
Sale of Goods and Rendering of Services	22 219	23 111	8 303	37.4%	6 397	28.8%	5 219	22.6%	19 919	86.2%	4 502	60.8%	15.9%
Agency services	9 086	8 902	2 567	28.3%	2 312	25.4%	2 633	29.6%	7 512	84.4%	2 209	76.9%	19.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 955	15 300	3 575	23.9%	3 736	25.0%	3 760	24.6%	11 071	72.4%	3 561	68.8%	5.6%
Interest earned from Current and Non Current Assets	72 018	61 073	14 238	19.8%	14 623	20.3%	14 122	23.1%	42 983	70.4%	14 770	71.4%	(4.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 603	12 038	2 616	27.2%	2 744	28.6%	3 487	29.0%	8 847	73.5%	3 377	107.2%	3.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	32 875	9 227	-	11 258	-	5 547	16.9%	26 032	79.2%	555	-	899.3%
Development Charges	15 000	23 000	8 975	59.8%	5 408	36.1%	14 267	62.0%	28 650	124.6%	5 480	63.4%	160.3%
Operational Revenue	13 323	7 553	1 883	14.1%	1 747	13.1%	2 976	39.4%	6 606	87.5%	2 600	26.3%	14.5%
Non-Exchange Revenue													
Property rates	296 392	294 092	77 547	26.2%	71 397	24.1%	71 629	24.4%	220 573	75.0%	61 910	71.0%	15.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 098	25 452	2 885	13.7%	4 161	19.7%	3 446	13.5%	10 491	41.2%	3 506	117.2%	(1.7%)
Licences or permits	1 455	1 526	377	25.9%	332	22.8%	394	25.8%	1 103	72.3%	422	76.3%	(6.6%)
Transfer and subsidies - Operational	227 592	183 080	62 468	27.4%	64 310	28.3%	45 302	24.7%	172 079	94.0%	42 053	88.6%	7.7%
Interest Receivables	1 190	1 158	287	24.1%	252	21.2%	299	25.8%	838	72.3%	332	76.2%	(9.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	23 766	25 622	6 660	28.0%	6 565	27.6%	6 159	24.0%	19 384	75.7%	6 091	76.4%	1.1%
Gains on Disposal of Fixed and Intangible Assets	(49)	3 494	-	-	-	-	525	15.0%	525	15.0%	-	(473.3%)	(100.0%)
Other Gains	-	9 600	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 976 793	1 921 914	392 869	19.9%	441 755	22.3%	399 673	20.8%	1 234 297	64.2%	359 638	76.0%	11.1%
Employee related costs	485 475	485 183	109 050	22.5%	111 697	23.0%	115 191	23.7%	335 938	69.2%	105 380	76.1%	9.3%
Remuneration of councillors	14 727	15 305	3 739	25.4%	3 770	25.6%	4 166	27.2%	11 675	76.3%	3 781	73.7%	10.2%
Bulk purchases - electricity	704 738	673 278	155 217	22.0%	147 388	20.9%	149 917	22.3%	452 521	67.2%	129 801	75.5%	15.5%
Inventory consumed	119 244	117 927	12 017	10.1%	13 237	11.1%	11 000	9.3%	36 254	30.7%	11 925	80.2%	(7.8%)
Debt impairment	45 137	5 114	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	154 239	162 680	38 713	25.1%	38 769	25.1%	38 483	23.7%	115 965	71.3%	37 730	78.4%	2.0%
Interest/Dividends and Rent on Land	35 271	31 705	-	-	15 912	45.1%	10	-	15 922	50.2%	-	57.3%	(100.0%)
Contracted services	257 830	247 629	43 182	16.7%	79 136	30.7%	58 980	23.8%	181 299	73.2%	48 062	67.7%	22.7%
Transfers and subsidies	12 981	11 575	6 073	46.8%	373	2.9%	4 618	39.9%	11 063	95.6%	4 032	74.6%	14.5%
Irrecoverable debts written off	28 581	59 252	(901)	(3.2%)	2 200	7.7%	1 885	3.2%	3 184	5.4%	2 112	46.2%	(10.8%)
Operational Cost and Other Cost	117 575	99 178	25 780	21.9%	29 099	24.7%	14 764	14.9%	69 642	70.2%	16 778	64.4%	(12.0%)
Disposal of Fixed and Intangible Assets	995	12 508	-	-	175	17.6%	568	4.5%	744	5.9%	37	351.6%	1 422.6%
Other Losses	-	579	-	-	-	-	91	15.7%	91	15.7%	-	-	(100.0%)
Surplus/(Deficit)	(13 820)	(19 162)	74 692		46 647		83 765		205 104		66 679		
Transfers and subsidies - capital (monetary allocations)	50 504	48 301	4 745	9.4%	13 807	27.3%	5 912	12.2%	24 464	50.6%	11 039	69.8%	(46.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	247	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	36 684	29 139	79 437		60 454		89 677		229 568		77 965		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	36 684	29 139	79 437		60 454		89 677		229 568		77 965		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 684	29 139	79 437		60 454		89 677		229 568		77 965		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 684	29 139	79 437		60 454		89 677		229 568		77 965		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		402 929	393 357	34 813	8.6%	83 363	20.7%	91 586	23.3%	209 763	53.3%	51 626	42.6%	77.4%
National Government		31 891	31 891	3 999	12.5%	8 730	27.4%	4 651	14.6%	17 380	54.5%	4 964	77.3%	(6.3%)
Provincial Government		13 370	11 075	163	1.2%	3 289	24.6%	490	4.4%	3 942	35.6%	4 769	43.7%	(89.7%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		45 260	42 966	4 162	9.2%	12 019	26.6%	5 141	12.0%	21 322	49.6%	9 733	63.2%	(47.2%)
Borrowing		194 350	171 036	14 315	7.4%	42 044	21.6%	66 219	38.7%	122 579	71.7%	14 015	32.0%	372.5%
Internally generated funds		163 319	179 356	16 336	10.0%	29 300	17.9%	20 226	11.3%	65 862	36.7%	27 877	44.5%	(27.4%)
Capital Expenditure Functional		402 929	393 372	36 105	9.0%	83 363	20.7%	103 564	26.3%	223 033	56.7%	59 717	114.1%	73.4%
Municipal governance and administration		8 976	19 507	3 548	39.5%	2 607	29.0%	17 216	88.3%	23 370	119.8%	10 320	412.7%	66.8%
Executive and Council		25	155	62	246.4%	1	3.7%	6	3.6%	68	44.0%	49	44.3%	(88.8%)
Finance and administration		8 951	19 353	3 486	38.9%	2 606	29.1%	17 210	88.9%	23 302	120.4%	10 271	413.6%	67.6%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		32 121	36 135	2 920	9.1%	6 199	19.3%	3 507	9.7%	12 626	34.9%	12 127	218.5%	(71.1%)
Community and Social Services		3 936	6 403	642	16.3%	1 060	26.9%	367	5.7%	2 069	32.3%	2 796	69.5%	(86.9%)
Sport And Recreation		12 755	16 295	2 085	16.3%	1 857	14.6%	2 062	12.7%	6 004	36.8%	2 885	74.3%	(28.5%)
Public Safety		6 580	6 672	77	1.2%	87	1.3%	30	.4%	194	2.9%	1 526	54.8%	(98.0%)
Housing		8 850	6 765	115	1.3%	3 196	36.1%	1 048	15.5%	4 359	64.4%	4 919	476.7%	(78.7%)
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		37 334	42 553	1 721	4.6%	5 229	14.0%	2 889	6.8%	9 838	23.1%	4 433	64.3%	(34.8%)
Planning and Development		7 050	7 991	1 027	14.6%	1 735	24.6%	10	.1%	2 772	34.7%	1 272	74.7%	(99.2%)
Road Transport		24 554	29 103	658	2.7%	3 264	13.3%	2 790	9.6%	6 712	23.1%	2 956	62.2%	(5.6%)
Environmental Protection		5 730	5 459	35	.6%	231	4.0%	89	1.6%	355	6.5%	204	63.4%	(56.7%)
Trading Services		324 499	294 829	27 917	8.6%	69 328	21.4%	79 953	27.1%	177 198	60.1%	32 837	34.0%	143.5%
Energy sources		166 296	164 416	18 609	11.2%	38 987	23.4%	58 992	35.9%	116 968	70.9%	19 369	20.4%	20.6%
Water Management		74 136	50 688	3 449	4.7%	14 289	19.3%	7 929	15.6%	25 667	50.6%	2 991	53.9%	165.1%
Waste Water Management		79 067	74 999	5 859	7.4%	13 524	17.1%	12 735	17.0%	32 118	42.8%	8 346	39.5%	52.6%
Waste Management		5 000	4 725	-	-	2 529	50.6%	296	6.3%	2 825	59.8%	2 131	(223.2%)	(86.1%)
Other		-	348	-	-	-	-	-	-	-	-	-	-	-

Service charges	1 199 051	1 149 231	268 462	22.4%	280 318	23.4%	294 079	25.6%	842 859	73.3%	275 208	80.7%	6.9%
Other revenue	74 430	110 316	63 990	86.0%	62 877	84.5%	59 474	53.9%	186 341	168.9%	38 731	88.9%	53.6%
Transfers and Subsidies - Operational	227 592	182 976	61 858	27.2%	49 486	21.7%	37 115	20.3%	148 459	81.1%	34 903	79.5%	6.3%
Transfers and Subsidies - Capital	50 504	47 704	-	-	-	-	-	-	-	-	4 549	9.9%	(100.0%)
Interest	57 493	39 984	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(363 086)	-	(394 312)	-	(252 556)	-	(1 009 953)	-	(212 007)	-	19.1%
Suppliers and employees	-	-	(363 086)	-	(394 312)	-	(252 556)	-	(1 009 953)	-	(212 007)	-	19.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 899 534	1 821 363	122 853	6.5%	84 814	4.5%	234 455	12.9%	442 122	24.3%	217 934	47.3%	7.6%
Cash Flow from Investing Activities													
Receipts	158 509	(73 601)	7 272	4.6%	(5 324)	(3.4%)	(5 324)	7.2%	(3 375)	4.6%	(7 499)	99.2%	(29.0%)
Proceeds on disposal of PPE	3 500	6 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 009	5 000	3	.1%	1	-	1	-	6	.1%	1	17 690.0%	(2.3%)
Decrease (increase) in non-current investments	150 000	(85 101)	7 269	4.8%	(5 325)	(3.6%)	(5 325)	6.3%	(3 381)	4.0%	(7 500)	75.0%	(29.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(78 075)	-	(73 740)	-	(47 030)	-	(198 846)	-	(47 946)	-	(1.9%)
Capital assets	-	-	(78 075)	-	(73 740)	-	(47 030)	-	(198 846)	-	(47 946)	-	(1.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	158 509	(73 601)	(70 803)	(44.7%)	(79 064)	(49.9%)	(52 354)	71.1%	(202 221)	274.8%	(55 445)	956.1%	(5.6%)
Cash Flow from Financing Activities													
Receipts	194 350	171 036	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	194 350	171 036	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	194 350	171 036	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 252 392	1 918 798	52 050	2.3%	5 750	.3%	182 101	9.5%	239 901	12.5%	162 489	30.2%	12.1%
Cash/cash equivalents at the year begin:	435 876	907 039	547 039	125.5%	599 089	137.4%	604 839	66.7%	547 039	60.3%	953 462	60.4%	(36.6%)
Cash/cash equivalents at the year end:	2 688 268	2 825 837	599 089	22.3%	604 839	22.5%	786 940	27.8%	786 940	27.8%	1 115 951	40.8%	(29.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 957	20.0%	4 213	5.6%	2 926	3.9%	52 859	70.5%	74 955	25.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 908	45.1%	10 358	11.1%	6 069	6.5%	34 667	37.3%	93 022	31.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 598	51.7%	1 685	5.1%	920	2.8%	13 260	40.3%	32 862	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 736	17.5%	1 788	4.0%	1 418	3.2%	33 287	75.3%	44 226	14.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 754	23.4%	1 459	4.4%	1 053	3.2%	22 868	69.0%	33 134	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	2.9%	6	2.2%	4	1.7%	242	93.3%	259	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 516	12.4%	1 511	7.5%	454	2.2%	15 790	77.9%	20 272	6.8%	-	-	-	-
Total By Income Source	91 875	30.8%	21 021	7.0%	12 864	4.3%	172 973	57.9%	298 732	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 614	31.9%	622	12.3%	152	3.0%	2 669	52.8%	5 057	1.7%	-	-	-	-
Commercial	31 910	42.0%	9 861	13.0%	5 990	7.9%	28 160	37.1%	75 920	25.4%	-	-	-	-
Households	54 288	26.3%	9 559	4.6%	6 525	3.2%	135 729	65.9%	206 102	69.0%	-	-	-	-
Other	4 064	34.9%	978	8.4%	197	1.7%	6 415	55.0%	11 653	3.9%	-	-	-	-
Total By Customer Group	91 875	30.8%	21 021	7.0%	12 864	4.3%	172 973	57.9%	298 732	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	54 645	100.0%	-	-	-	-	-	-	54 645	43.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	71 245	99.2%	449	.6%	5	-	112	.2%	71 811	56.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	125 890	99.6%	449	.4%	5	-	112	.1%	126 456	100.0%

Contact Details

Municipal Manager	Mr Colin Puren	044 606 5003
Chief Financial Officer	Mr Selwyn Thys	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	3 869 689	3 944 364	836 022	21.6%	685 404	17.7%	725 547	18.4%	2 246 973	57.0%	689 234	65.4%	5.3%
Exchange Revenue													
Service charges - Electricity	1 272 286	1 257 051	287 595	22.6%	270 869	21.3%	276 354	22.0%	834 818	66.4%	256 872	69.7%	7.6%
Service charges - Water	242 591	250 330	42 560	17.5%	64 768	26.7%	72 586	29.0%	179 913	71.9%	62 209	60.8%	16.7%
Service charges - Waste Water Management	200 295	203 900	53 266	26.6%	49 796	24.9%	49 757	24.4%	152 819	74.9%	49 290	82.6%	9%
Service charges - Waste Management	181 444	185 273	47 422	26.1%	46 023	25.4%	46 883	25.3%	140 327	75.7%	44 359	78.8%	5.7%
Sale of Goods and Rendering of Services	156 916	144 528	36 636	23.3%	22 089	14.1%	21 143	14.6%	79 867	55.3%	28 205	68.8%	(25.0%)
Agency services	21 653	21 653	5 321	24.6%	(5 845)	(27.0%)	800	3.7%	277	1.3%	3 484	54.8%	(77.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 368	31 038	1 835	7.9%	11 680	50.0%	15 240	49.1%	28 755	92.6%	6 158	81.1%	147.5%
Interest earned from Current and Non Current Assets	32 395	65 000	33 931	104.7%	8 714	26.9%	30 363	46.7%	73 008	112.3%	22 332	124.4%	36.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 680	5 680	3 214	56.6%	807	14.2%	1 328	23.4%	5 349	94.2%	848	88.4%	56.6%
Licences or permits	847	847	222	26.2%	409	48.3%	466	55.0%	1 097	129.5%	447	125.1%	4.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	40 049	40 049	6 188	15.5%	4 141	10.3%	8 256	20.6%	18 584	46.4%	8 085	60.7%	2.1%
Operational Revenue	40 808	39 750	4 150	10.2%	4 311	10.6%	3 224	8.1%	11 685	29.4%	4 454	64.3%	(27.6%)
Non-Exchange Revenue													
Property rates	511 915	514 539	147 256	28.8%	121 786	23.8%	121 158	23.5%	390 200	75.8%	114 631	75.8%	5.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	98 076	98 276	5 766	5.9%	4 509	4.6%	3 913	4.0%	14 189	14.4%	4 104	10.4%	(4.6%)
Licences or permits	4 565	4 565	375	8.2%	207	4.5%	(22)	(.5%)	561	12.3%	352	28.9%	(106.2%)
Transfer and subsidies - Operational	765 031	800 856	153 002	20.0%	74 929	9.8%	67 668	8.4%	295 600	36.9%	76 801	69.7%	(11.9%)
Interest Receivables	-	5 722	-	-	1 279	-	2 326	40.7%	3 605	63.0%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 377	27 911	7 282	29.9%	4 933	20.2%	4 104	14.7%	16 319	58.5%	6 605	82.1%	(37.9%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	247 394	247 394	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 907 341	4 017 387	638 651	16.3%	901 412	23.1%	744 910	18.5%	2 284 972	56.9%	655 398	57.7%	13.7%
Employee related costs	866 553	871 782	176 654	20.4%	220 627	25.5%	195 029	22.4%	592 310	67.9%	177 031	62.9%	10.2%
Remuneration of councillors	32 676	32 676	6 690	20.5%	6 520	20.0%	10 634	32.5%	23 844	73.0%	6 706	66.9%	58.6%
Bulk purchases - electricity	987 428	946 966	212 213	21.5%	208 979	21.2%	201 105	21.2%	622 296	65.7%	179 636	73.4%	12.0%
Inventory consumed	347 151	338 231	20 829	6.0%	36 179	10.4%	29 444	8.7%	86 452	25.6%	30 878	21.8%	(4.6%)
Debt impairment	104 898	104 898	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	279 237	316 128	44 355	15.9%	88 710	31.8%	66 532	21.0%	199 597	63.1%	51 322	75.0%	29.6%
Interest/Dividends and Rent on Land	69 770	90 198	-	-	45 273	64.9%	(107)	(.1%)	45 166	50.1%	(1)	44.7%	11 528.9%
Contracted services	873 085	936 212	120 484	13.8%	216 757	24.8%	176 407	18.8%	513 648	54.9%	133 203	54.9%	32.4%
Transfers and subsidies	105 770	118 408	1 647	1.6%	10 557	10.0%	50 232	42.4%	62 436	52.7%	30 685	58.9%	63.7%
Irrecoverable debts written off	11 854	11 854	25 003	210.9%	1 653	13.9%	-	-	26 656	224.9%	10 598	277.5%	(100.0%)
Operational Cost and Other Cost	178 305	199 418	30 646	17.2%	66 156	37.1%	15 633	7.8%	112 435	56.4%	35 339	67.2%	(55.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	50 615	50 615	130	.3%	-	-	-	-	130	.3%	-	(.1%)	-
Surplus/(Deficit)	(37 652)	(73 023)	197 371		(216 007)		(19 363)		(37 999)		33 836		
Transfers and subsidies - capital (monetary allocations)	119 582	390 940	32 694	27.3%	33 993	28.4%	24 355	6.2%	91 042	23.3%	187 905	55.0%	(87.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 931	317 917	230 065		(182 014)		4 992		53 043		221 741		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 931	317 917	230 065		(182 014)		4 992		53 043		221 741		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 931	317 917	230 065		(182 014)		4 992		53 043		221 741		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 931	317 917	230 065		(182 014)		4 992		53 043		221 741		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		907 018	1 259 308	159 022	17.5%	316 300	34.9%	189 040	15.0%	664 363	52.8%	261 408	46.0%	(27.7%)
National Government		142 410	344 408	28 933	20.3%	58 423	41.0%	66 739	19.4%	154 096	44.7%	195 830	53.0%	(65.9%)
Provincial Government		696	977	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		143 106	345 386	28 933	20.2%	58 423	40.8%	66 739	19.3%	154 096	44.6%	195 830	53.0%	(65.9%)
Borrowing		563 940	599 839	112 934	20.0%	218 699	38.8%	113 265	18.9%	444 898	74.2%	68 731	45.4%	64.8%
Internally generated funds		199 973	314 083	17 155	8.6%	39 178	19.6%	9 036	2.9%	65 369	20.8%	(3 153)	29.6%	(386.6%)
Capital Expenditure Functional		907 018	1 259 308	159 022	17.5%	316 300	34.9%	189 040	15.0%	664 363	52.8%	261 408	46.0%	(27.7%)
Municipal governance and administration		40 896	48 796	6 296	15.4%	14 045	34.3%	10 760	22.0%	31 101	63.7%	1 835	35.6%	486.5%
Executive and Council		15	15	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		40 826	48 708	6 260	15.3%	14 030	34.4%	10 758	22.1%	31 048	63.7%	1 830	35.6%	487.8%
Internal audit		55	73	36	65.6%	15	27.2%	2	2.7%	53	72.5%	4	94.2%	(55.0%)
Community and Public Safety		30 082	31 536	855	2.8%	5 730	19.0%	6 576	20.9%	13 161	41.7%	9 597	46.8%	(31.5%)
Community and Social Services		3 660	2 740	(0)	-	953	26.0%	549	20.0%	1 502	54.8%	2 262	24.2%	(75.7%)
Sport And Recreation		6 230	6 939	-	-	1 947	31.2%	1 743	25.1%	3 689	53.2%	3 747	70.7%	(53.5%)
Public Safety		15 752	16 687	856	5.4%	2 813	17.9%	4 284	25.7%	7 953	47.7%	3 487	32.3%	22.9%
Housing		840	1 170	-	-	17	2.0%	-	-	17	1.4%	78	3.4%	(100.0%)
Health		3 600	4 000	-	-	-	-	-	-	-	-	23	4.5%	(100.0%)
Economic and Environmental Services		197 041	604 641	75 168	38.1%	130 152	66.1%	84 893	14.0%	290 213	48.0%	91 412	38.5%	(7.1%)
Planning and Development		11 212	10 295	103	.9%	490	4.4%	961	9.3%	1 554	15.1%	7 271	61.6%	(86.8%)
Road Transport		185 829	594 345	75 065	40.4%	129 662	69.8%	83 932	14.1%	288 659	48.6%	84 140	37.2%	(.2%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		638 999	573 921	76 703	12.0%	166 373	26.0%	86 812	15.1%	329 888	57.5%	158 537	52.0%	(45.2%)
Energy sources		140 562	80 543	3 379	2.4%	13 005	9.3%	4 777	5.9%	21 162	26.3%	17 010	21.1%	(71.9%)
Water Management		232 825	242 140	39 035	16.8%	73 014	31.4%	44 365	18.3%	156 414	64.6%	94 818	79.5%	(53.2%)
Waste Water Management		243 772	222 801	33 049	13.6%	74 504	30.6%	32 172	14.4%	139 725	62.7%	40 916	36.5%	(21.4%)
Waste Management		21 850	28 437	1 239	5.7%	5 850	26.8%	5 498	19.3%	12 587	44.3%	5 792	68.8%	(5.1%)
Other		-	413	-	-	-	-	-	-	-	-	29	5.7%	(100.0%)

Service charges	2 303 190	2 093 796	170 950	7.4%	50 926	2.2%	95 903	4.6%	317 779	15.2%	142 597	27.6%	(32.7%)
Other revenue	366 949	913 858	53 139	14.5%	22 716	6.2%	527 143	57.7%	602 998	66.0%	55 064	29.7%	857.3%
Transfers and Subsidies - Operational	833 785	989 709	152 591	18.3%	821 138	98.5%	529 733	53.5%	1 503 462	151.9%	701 850	128.1%	(24.5%)
Transfers and Subsidies - Capital	85 828	390 940	32 965	38.4%	14 505	16.9%	-	-	47 470	12.1%	49 251	102.6%	(100.0%)
Interest	32 395	65 000	-	-	4 011	12.4%	20 015	30.8%	24 026	37.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 621 703)	(4 160 964)	(1 713 725)	47.3%	(826 761)	22.8%	(1 188 967)	28.6%	(3 729 454)	89.6%	(458 623)	54.4%	159.2%
Suppliers and employees	(3 453 761)	(4 160 964)	(1 713 725)	49.6%	(826 761)	23.9%	(1 188 967)	28.6%	(3 729 454)	89.6%	(458 623)	55.6%	159.2%
Finance charges	(70 813)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(97 129)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	548 290	786 297	984 300	179.5%	289 210	52.7%	9 514	1.2%	1 283 023	163.2%	1 831 316	1 056.1%	(99.5%)
Cash Flow from Investing Activities													
Receipts	-	-	79 784	-	(147)	-	4 045	-	83 682	-	(445)	-	(1 008.2%)
Proceeds on disposal of PPE	-	-	479	-	-	-	4 041	-	4 521	-	40	-	9 980.9%
Decrease (increase) in non-current receivables	-	-	79 305	-	(147)	-	4	-	79 161	-	(486)	-	(100.8%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(907 018)	(1 446 083)	(177 803)	19.6%	(342 788)	37.8%	(199 312)	13.8%	(719 904)	49.8%	(293 413)	52.0%	(32.1%)
Capital assets	(907 018)	(1 446 083)	(177 803)	19.6%	(342 788)	37.8%	(199 312)	13.8%	(719 904)	49.8%	(293 413)	52.0%	(32.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(907 018)	(1 446 083)	(98 019)	10.8%	(342 936)	37.8%	(195 267)	13.9%	(636 222)	44.0%	(293 859)	48.4%	(33.6%)
Cash Flow from Financing Activities													
Receipts	563 464	(738)	80	-	61	-	380	(51.5%)	521	(70.6%)	(228)	-	(266.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	563 940	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(476)	(738)	80	(16.7%)	61	(12.9%)	380	(51.5%)	521	(70.6%)	(228)	(4.6%)	(266.6%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	563 464	(738)	80	-	61	-	380	(51.5%)	521	(70.6%)	(228)	-	(266.6%)
Net Increase/(Decrease) in cash held	204 735	(660 524)	886 360	432.9%	(53 664)	(26.2%)	(185 374)	28.1%	647 322	(98.0%)	1 537 229	(564.4%)	(112.1%)
Cash/cash equivalents at the year begin:	693 192	1 327 386	-	-	886 366	127.9%	2 160 258	162.7%	-	-	4 385 931	-	(50.7%)
Cash/cash equivalents at the year end:	897 927	666 862	886 366	98.7%	2 160 258	240.6%	1 974 885	296.1%	1 974 885	296.1%	5 923 161	(1 139.4%)	(66.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	50 310	23.0%	10 862	5.0%	9 236	4.2%	148 007	67.8%	218 416	29.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	83 079	54.7%	7 268	4.8%	5 439	3.6%	56 035	36.9%	151 821	20.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 772	56.4%	2 885	3.6%	2 088	2.6%	30 431	37.5%	81 175	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	30 574	21.6%	6 387	4.5%	5 609	4.0%	99 200	70.0%	141 769	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	27 431	20.5%	5 910	4.4%	5 324	4.0%	95 356	71.1%	134 021	17.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	642	37.2%	136	7.9%	92	5.3%	855	49.6%	1 725	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 890)	(96.6%)	498	2.2%	1 686	7.4%	42 358	187.0%	22 653	3.0%	-	-	-	-
Total By Income Source	215 918	28.7%	33 946	4.5%	29 474	3.9%	472 243	62.8%	751 580	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 921	42.3%	3 206	11.4%	2 120	7.5%	10 947	38.8%	28 193	3.8%	-	-	-	-
Commercial	87 628	60.3%	5 287	3.6%	3 391	2.3%	49 081	33.7%	145 586	19.4%	-	-	-	-
Households	116 040	20.2%	25 165	4.4%	23 793	4.1%	408 372	71.2%	573 370	76.3%	-	-	-	-
Other	129	2.9%	288	6.5%	170	3.8%	3 843	86.7%	4 451	6%	-	-	-	-
Total By Customer Group	215 918	28.7%	33 946	4.5%	29 474	3.9%	472 243	62.8%	751 580	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 892	43.8%	31 470	51.3%	297	.5%	2 672	4.4%	61 331	88.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 820	22.5%	1 768	21.9%	7	.1%	4 483	55.5%	8 078	11.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	28 712	41.4%	33 238	47.9%	303	.4%	7 155	10.3%	69 408	100.0%

Contact Details

Municipal Manager	Mr Godfrey Louw	044 801 9069
Chief Financial Officer	Mr Riaan Du Plessis	044 801 9033

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure														
Operating Revenue		1 067 512	1 106 284	415 244	38.9%	214 709	20.1%	210 914	19.1%	840 867	76.0%	160 469	76.9%	31.4%
Exchange Revenue														
Service charges - Electricity		419 959	434 079	114 092	27.2%	98 478	23.4%	99 291	22.9%	311 861	71.8%	88 057	73.7%	12.8%
Service charges - Water		81 609	87 821	22 996	28.2%	25 610	31.4%	25 576	29.1%	74 181	84.5%	23 110	76.0%	10.7%
Service charges - Waste Water Management		53 158	55 235	16 990	32.0%	14 401	27.1%	14 172	25.7%	45 563	82.5%	275	98.0%	5 060.0%
Service charges - Waste Management		47 777	58 831	17 618	36.9%	14 674	30.7%	14 136	24.0%	46 428	78.9%	64	99.9%	21 914.0%
Sale of Goods and Rendering of Services		34 282	34 282	7 594	22.2%	9 452	27.6%	13 155	38.4%	30 201	88.1%	8 376	82.9%	57.1%
Agency services		8 376	8 376	2 797	33.4%	761	9.1%	1 572	18.8%	5 129	61.2%	1 302	64.4%	20.7%
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		11 078	11 078	2 747	24.8%	2 982	26.9%	3 499	31.6%	9 228	83.3%	2 648	71.0%	32.1%
Interest earned from Current and Non Current Assets		15 404	15 404	2 600	16.9%	5 462	35.5%	4 067	26.4%	12 129	78.7%	3 449	72.9%	17.9%
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		4 657	4 657	1 016	21.8%	1 134	24.3%	1 060	22.8%	3 211	68.9%	902	65.0%	17.6%
Licences or permits		553	553	136	24.6%	119	21.5%	147	26.5%	402	72.7%	123	72.0%	19.0%
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		1 616	1 616	597	36.9%	506	31.3%	699	43.2%	1 802	111.5%	386	94.2%	81.1%
Non-Exchange Revenue														
Property rates		172 528	170 108	176 010	102.0%	(699)	(.4%)	(544)	(.3%)	174 767	102.7%	(274)	97.9%	98.3%
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21 542	21 542	904	4.2%	818	3.8%	1 776	8.2%	3 498	16.2%	1 426	17.0%	24.6%
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		124 616	124 616	48 938	39.3%	41 012	32.9%	30 573	24.5%	120 523	96.7%	30 626	95.6%	(.2%)
Interest Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets		-	-	210	-	-	-	1 735	-	1 945	-	-	-	(100.0%)
Other Gains		70 357	78 086	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure		1 083 927	1 097 852	222 288	20.5%	235 960	21.8%	211 092	19.2%	669 340	61.0%	189 225	60.7%	11.6%
Employee related costs		371 829	352 879	74 296	20.0%	92 251	24.8%	80 166	22.7%	246 714	69.9%	77 878	65.5%	2.9%
Remuneration of councillors		16 135	14 435	3 311	20.5%	3 311	20.5%	3 219	22.3%	9 842	68.2%	3 460	72.1%	(7.0%)
Bulk purchases - electricity		315 278	315 278	76 849	24.4%	73 066	23.2%	72 329	22.9%	222 244	70.5%	60 699	69.2%	19.2%
Inventory consumed		94 945	91 153	8 690	9.2%	7 652	8.1%	484	.5%	16 826	18.5%	10 238	30.1%	(95.3%)
Debt impairment		19 726	25 437	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment		54 514	63 493	13 629	25.0%	13 629	25.0%	12 762	20.1%	40 019	63.0%	6 815	62.5%	87.3%
Interest/Dividends and Rent on Land		23 178	24 233	3 930	17.0%	10 656	46.0%	5 942	24.5%	20 528	84.7%	5 935	69.6%	.1%
Contracted services		49 348	63 521	11 351	23.0%	9 673	19.6%	16 401	25.8%	37 424	58.9%	8 843	63.3%	85.5%
Transfers and subsidies		4 276	4 521	351	8.2%	1 029	24.1%	1 839	40.7%	3 220	71.2%	820	50.6%	124.1%
Irrecoverable debts written off		29 174	34 244	13 571	46.5%	4 575	15.7%	4 715	13.8%	22 861	66.8%	2 822	61.1%	67.1%
Operational Cost and Other Cost		89 977	92 175	16 310	18.1%	20 118	22.4%	13 234	14.4%	49 662	53.9%	11 714	59.7%	13.0%
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		15 549	16 485	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		(16 415)	8 432	192 956		(21 251)		(179)		171 527		(28 756)		
Transfers and subsidies - capital (monetary allocations)		42 231	42 248	1 202	2.8%	3 751	8.9%	9 500	22.5%	14 453	34.2%	4 390	45.4%	116.4%
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		25 816	50 680	194 158		(17 500)		9 321		185 980		(24 366)		
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		25 816	50 680	194 158		(17 500)		9 321		185 980		(24 366)		
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25 816	50 680	194 158		(17 500)		9 321		185 980		(24 366)		
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		25 816	50 680	194 158		(17 500)		9 321		185 980		(24 366)		

Part 2: Capital Revenue and Expenditure

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Capital Revenue and Expenditure														
Source of Finance		81 519	84 210	4 967	6.1%	6 440	7.9%	10 515	12.5%	21 922	26.0%	10 718	(26.8%)	(1.9%)
National Government		33 087	33 087	1 045	3.2%	3 365	10.2%	7 049	21.3%	11 459	40.6%	3 698	(40.6%)	90.6%
Provincial Government		3 492	3 505	-	-	398	11.4%	920	26.2%	1 317	37.6%	-	(99.1%)	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	15	-	-	-	-	-	-	-	-	-	98.4%	-
Transfers recognised - capital		36 579	36 607	1 045	2.9%	3 763	10.3%	7 969	21.8%	12 777	34.9%	3 698	(45.5%)	115.5%
Borrowing		28 450	28 450	2 500	8.8%	698	2.5%	509	1.8%	3 707	13.0%	5 259	12.4%	(90.3%)
Internally generated funds		16 490	19 154	1 421	8.6%	1 980	12.0%	2 037	10.6%	5 438	28.4%	1 762	(51.1%)	15.6%
Capital Expenditure Functional		81 519	84 210	71 134	87.3%	6 440	7.9%	10 515	12.5%	88 089	104.6%	10 718	(26.8%)	(1.9%)
Municipal governance and administration		3 800	4 492	67 184	1 768.0%	272	7.2%	207	4.6%	67 663	1 506.2%	680	2.0%	(69.5%)
Executive and Council		1 430	1 972	445	31.1%	39	2.8%	-	-	485	24.6%	146	4.7%	(100.0%)
Finance and administration		2 360	2 510	66 739	2 827.9%	233	9.9%	202	8.1%	67 174	2 676.2%	534	.4%	(62.1%)
Internal audit		10	10	-	-	-	-	5	46.2%	5	46.2%	-	-	(100.0%)
Community and Public Safety		17 450	15 907	36	.2%	460	2.6%	265	1.7%	761	4.8%	2 407	(55.0%)	(89.0%)
Community and Social Services		100	128	36	36.0%	64	64.4%	-	-	100	78.7%	1 596	86.1%	(100.0%)
Sport And Recreation		13 200	13 200	-	-	279	2.1%	232	1.8%	511	3.9%	189	(104.7%)	22.8%
Public Safety		2 000	2 380	-	-	117	5.8%	-	-	117	4.9%	622	(77.8%)	(100.0%)
Housing		2 150	200	-	-	-	-	33	16.5%	33	16.5%	-	-	(100.0%)
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		15 494	22 360	574	3.7%	209	1.4%	1 863	8.3%	2 646	11.8%	3 271	(69.6%)	(43.0%)
Planning and Development		50	100	28	56.2%	16	32.3%	-	-	44	44.3%	-	(116.0%)	-
Road Transport		15 444	22 260	546	3.5%	193	1.3%	1 863	8.4%	2 602	11.7%	3 271	(67.7%)	(43.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		44 775	41 451	3 340	7.5%	5 499	12.3%	8 179	19.7%	17 019	41.1%	4 361	(10.0%)	87.6%
Energy sources		7 243	3 243	17	.2%	694	9.6%	199	6.1%	910	28.1%	1 126	62.9%	(82.3%)
Water Management		33 732	34 154	1 638	4.9%	4 582	13.6%	7 962	23.3%	14 182	41.5%	2 787	(46.3%)	185.7%
Waste Water Management		2 000	2 254	-	-	223	11.2%	19	.8%	242	10.7%	13	(66.9%)	41.6%
Waste Management		1 800	1 800	1 685	93.6%	-	-	-	-	1 685	93.6%	434	88.6%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26	

Service charges	668 082	696 962	146 135	21.9%	148 341	22.2%	148 401	21.3%	442 877	63.5%	138 093	70.7%	7.5%
Other revenue	145 362	146 736	28 058	19.3%	23 866	16.4%	31 088	21.2%	83 012	56.6%	24 481	55.8%	27.0%
Transfers and Subsidies - Operational	124 616	124 616	52 160	41.9%	39 679	31.8%	30 477	24.5%	122 316	98.2%	27 970	96.8%	9.0%
Transfers and Subsidies - Capital	42 231	42 231	7 313	17.3%	16 077	38.1%	13 201	31.3%	36 591	86.6%	16 415	96.2%	(19.6%)
Interest	25 971	25 818	2 750	10.6%	5 462	21.0%	4 161	16.1%	12 373	47.9%	3 449	70.1%	20.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 068 859)	(1 059 458)	(301 852)	28.2%	(300 774)	28.1%	(270 166)	25.5%	(872 791)	82.4%	(250 537)	81.0%	7.8%
Suppliers and employees	(1 039 955)	(1 029 218)	(297 890)	28.6%	(290 118)	27.9%	(264 224)	25.7%	(852 232)	82.8%	(244 602)	81.7%	8.0%
Finance charges	(24 206)	(25 262)	(3 961)	16.4%	(10 656)	44.0%	(5 942)	23.5%	(20 559)	81.4%	(5 935)	66.8%	.1%
Transfers and Subsidies	(4 686)	(4 978)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	101 304	135 955	(19 728)	(19.5%)	(32 247)	(31.8%)	(8 254)	(6.1%)	(60 229)	(44.3%)	(6 325)	(28.9%)	30.5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(93 747)	(96 842)	(4 351)	4.8%	(8 298)	8.9%	(9 841)	10.2%	(22 489)	23.2%	(8 761)	44.3%	12.3%
Capital assets	(93 747)	(96 842)	(4 351)	4.6%	(8 298)	8.9%	(9 841)	10.2%	(22 489)	23.2%	(8 761)	44.3%	12.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(93 747)	(96 842)	(4 351)	4.8%	(8 298)	8.9%	(9 841)	10.2%	(22 489)	23.2%	(8 761)	44.3%	12.3%
Cash Flow from Financing Activities													
Receipts	28 450	28 450	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 450	28 450	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	9 950	9 950	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	17 507	49 063	(24 078)	(137.5%)	(40 545)	(231.6%)	(18 095)	(36.9%)	(82 718)	(168.6%)	(15 085)	(2 879.1%)	20.0%
Cash/cash equivalents at the year begin:	146 043	177 706	177 706	121.7%	153 001	104.8%	111 205	62.6%	177 706	100.0%	30 473	53.8%	264.9%
Cash/cash equivalents at the year end:	163 550	226 769	153 627	93.9%	111 205	68.0%	93 090	41.1%	93 090	41.1%	15 387	10.5%	505.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 665	18.3%	3 778	9.0%	3 304	7.9%	27 153	64.8%	41 900	16.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22 061	54.8%	2 240	5.6%	1 274	3.2%	14 684	36.5%	40 278	15.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	51 952	50.0%	3 506	3.4%	2 700	2.6%	45 723	44.0%	103 881	40.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 707	14.0%	2 132	6.3%	1 749	5.2%	25 062	74.5%	33 651	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 001	15.4%	2 201	6.8%	1 630	5.6%	23 422	72.2%	32 454	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	634	12.5%	205	4.1%	113	2.2%	4 098	81.2%	5 049	2.0%	-	-	-	-
Total By Income Source	92 040	35.8%	14 061	5.5%	10 969	4.3%	140 142	54.5%	257 212	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 808	66.1%	1 296	12.6%	481	4.7%	1 711	16.6%	10 296	4.0%	-	-	-	-
Commercial	24 244	61.1%	1 294	3.3%	695	1.8%	13 434	33.9%	39 667	15.4%	-	-	-	-
Households	59 786	29.8%	10 962	5.5%	9 315	4.6%	120 305	60.0%	200 369	77.9%	-	-	-	-
Other	1 202	17.5%	509	7.4%	479	7.0%	4 691	68.2%	6 681	2.7%	-	-	-	-
Total By Customer Group	92 040	35.8%	14 061	5.5%	10 969	4.3%	140 142	54.5%	257 212	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	662	79.9%	154	18.6%	13	1.6%	-	-	829	96.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	38	100.0%	-	-	-	-	38	4.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	662	76.4%	192	22.1%	13	1.5%	-	-	867	100.0%

Contact Details

Municipal Manager	Mr M. Yekani	044 203 3004
Chief Financial Officer	Mr GP De Jager	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 072 557	1 088 837	273 485	25.5%	229 152	21.4%	333 019	30.6%	835 656	76.7%	257 242	71.5%	29.5%
Exchange Revenue													
Service charges - Electricity	291 114	288 923	57 136	19.6%	80 845	27.8%	68 473	23.7%	206 454	71.5%	67 318	74.5%	1.7%
Service charges - Water	101 466	91 915	20 802	20.5%	23 098	22.8%	32 244	35.1%	76 144	82.8%	26 493	77.2%	21.7%
Service charges - Waste Water Management	80 729	80 794	20 662	25.6%	20 528	25.4%	20 525	25.4%	61 715	76.4%	19 396	70.1%	5.8%
Service charges - Waste Management	52 852	52 509	13 122	24.8%	12 957	24.5%	12 868	24.5%	38 946	74.2%	12 009	69.1%	7.1%
Sale of Goods and Rendering of Services	8 000	7 451	2 355	29.4%	1 884	23.6%	2 033	27.3%	6 273	84.2%	1 617	56.1%	25.7%
Agency services	2 663	2 663	478	17.9%	733	27.5%	664	25.0%	1 875	70.4%	917	64.4%	(27.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 965	18 499	3 685	26.4%	6 088	43.6%	7 995	43.2%	17 767	96.0%	3 877	68.7%	106.2%
Interest earned from Current and Non Current Assets	12 573	19 573	5 568	44.3%	5 729	45.6%	5 423	27.7%	16 721	85.4%	2 540	59.1%	113.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 569	1 680	439	27.9%	418	26.6%	418	24.9%	1 275	75.9%	264	66.4%	58.3%
Licences or permits	665	1 506	526	79.1%	280	42.1%	348	23.1%	1 154	76.6%	309	157.0%	12.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	5 891	12 409	5 866	99.6%	4 361	74.0%	5 869	47.3%	16 096	129.7%	2 051	105.7%	186.1%
Operational Revenue	837	639	89	10.6%	241	28.8%	112	17.6%	442	69.1%	220	37.8%	(49.0%)
Non-Exchange Revenue													
Property rates	214 575	220 666	58 301	27.2%	55 944	26.1%	55 922	25.3%	170 166	77.1%	45 948	74.4%	21.7%
Surcharges and Taxes	1 547	1 547	391	25.3%	390	25.2%	390	25.2%	1 170	75.6%	1 639	208.5%	(76.2%)
Fines, penalties and forfeits	55 024	55 984	9 454	17.2%	8 780	16.0%	15 247	27.2%	33 481	59.8%	12 251	63.3%	24.5%
Licences or permits	819	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	211 047	212 850	70 751	33.5%	2 241	1.1%	99 790	46.9%	172 782	81.2%	57 414	66.6%	73.8%
Interest Receivables	2 433	3 721	734	30.2%	1 487	61.1%	1 734	46.6%	3 955	106.3%	(503)	75.2%	(444.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14 788	15 508	3 125	21.1%	3 150	21.3%	2 964	19.1%	9 239	59.6%	3 482	74.8%	(14.9%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 072 310	1 087 389	184 870	17.2%	256 147	23.9%	150 915	13.9%	591 932	54.4%	209 543	57.3%	(28.0%)
Employee related costs	393 991	392 489	77 695	19.7%	77 940	19.8%	55 644	14.2%	211 279	53.8%	72 795	59.1%	(23.6%)
Remuneration of councillors	7 676	7 742	1 824	23.8%	1 824	23.8%	2 172	28.1%	5 820	75.2%	1 881	72.4%	15.5%
Bulk purchases - electricity	250 425	250 425	56 852	22.7%	55 192	22.0%	56 881	22.7%	168 925	67.5%	51 941	67.7%	9.5%
Inventory consumed	21 128	26 425	3 048	14.4%	8 115	38.4%	4 806	18.2%	15 969	60.4%	4 663	54.5%	3.1%
Debt impairment	24 450	24 450	-	-	44 727	182.9%	(26 389)	(107.9%)	18 337	75.0%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	42 281	46 071	10 570	25.0%	10 570	25.0%	11 425	24.8%	32 565	70.7%	13 999	74.1%	(18.4%)
Interest/Dividends and Rent on Land	16 046	16 046	-	-	8 230	51.3%	-	-	8 230	51.3%	7 231	52.4%	(100.0%)
Contracted services	135 492	144 468	7 125	5.3%	17 006	12.6%	14 345	9.9%	38 476	26.6%	21 583	42.2%	(33.5%)
Transfer and subsidies	14 068	13 495	2 760	19.6%	1 006	7.2%	370	2.7%	4 136	30.7%	3 574	74.3%	(89.6%)
Irrecoverable debts written off	61 650	61 650	5 791	9.4%	11 703	19.0%	15 957	25.9%	33 451	54.3%	14 207	36.3%	12.3%
Operational Cost and Other Cost	105 104	104 127	19 206	18.3%	19 834	18.9%	15 704	15.1%	54 743	52.6%	17 671	59.4%	(11.1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	247	1 448	88 614		(26 995)		182 104		243 724		47 699		
Transfers and subsidies - capital (monetary allocations)	70 466	78 066	20 977	29.8%	7 439	10.6%	20 954	26.8%	49 370	63.2%	40 939	54.3%	(48.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 713	79 514	109 591		(19 556)		203 059		293 094		88 638		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	70 713	79 514	109 591		(19 556)		203 059		293 094		88 638		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 713	79 514	109 591		(19 556)		203 059		293 094		88 638		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 713	79 514	109 591		(19 556)		203 059		293 094		88 638		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	181 908	197 992	26 547	14.6%	37 928	20.8%	43 028	21.7%	107 502	54.3%	39 645	52.7%	8.5%
National Government	25 853	25 853	3 711	14.4%	5 651	21.9%	3 174	12.3%	12 537	48.5%	6 839	63.1%	(53.6%)
Provincial Government	40 735	48 335	14 865	36.5%	7 908	19.4%	8 617	17.8%	31 389	64.9%	18 650	67.3%	(53.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 588	74 188	18 576	27.9%	13 559	20.4%	11 791	15.9%	43 926	59.2%	25 488	66.0%	(53.7%)
Borrowing	86 921	91 309	7 851	9.0%	21 269	24.5%	18 580	20.3%	47 700	52.2%	7 548	31.3%	146.2%
Internally generated funds	28 400	32 495	120	.4%	3 100	10.9%	12 657	38.9%	15 876	48.9%	6 609	39.8%	91.5%
Capital Expenditure Functional	181 908	197 992	26 547	14.6%	37 928	20.8%	43 028	21.7%	107 502	54.3%	39 645	52.7%	8.5%
Municipal governance and administration	2 904	2 990	120	4.1%	166	5.7%	1 676	56.0%	1 961	65.6%	5 247	70.0%	(68.1%)
Executive and Council	-	96	-	-	11	-	74	77.3%	86	89.1%	37	7.6%	98.5%
Finance and administration	2 904	2 894	120	4.1%	154	5.3%	1 602	55.3%	1 876	64.8%	5 210	73.0%	(69.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 895	11 718	-	-	2 826	29.1%	1 488	12.7%	4 313	36.8%	899	50.5%	65.6%
Community and Social Services	-	1 552	-	-	-	-	-	-	-	-	470	26.1%	(100.0%)
Sport And Recreation	7 700	7 950	-	-	1 800	23.4%	1 101	13.9%	2 901	36.5%	428	69.9%	157.0%
Public Safety	1 995	2 216	-	-	1 026	51.4%	387	17.4%	1 412	63.7%	-	8.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 819	42 340	9 207	24.3%	8 572	22.7%	3 811	9.0%	21 590	51.0%	13 224	54.0%	(71.2%)
Planning and Development	50	50	-	-	-	-	34	67.5%	34	67.5%	-	-	(100.0%)
Road Transport	37 769	42 290	9 207	24.4%	8 572	22.7%	3 777	8.9%	21 557	51.0%	13 224	54.1%	(71.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	131 490	140 944	17 219	13.1%	26 364	20.1%	36 054	25.6%	79 637	56.5%	20 275	50.2%	77.8%
Energy sources	30 399	35 256	-	-	4 202	13.8%	10 173	28.9%	14 375	40.8%	2 763	22.5%	268.2%
Water Management	54 264	54 356	10 669	19.7%	13 206	24.3%	12 940	23.8%	36 816	67.7%	7 202	52.3%	79.7%
Waste Water Management	39 727	44 081	6 550	16.5%	7 676	19.3%	9 679	22.0%	23 905	54.2%	10 212	59.2%	(5.2%)
Waste Management	7 100	7 252	-	-	1 281	18.0%	3 261	45.0%	4 542	62.6%	98	23.3%	3 233.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	484 812	474 381	15 614	3.2%	-	-	-	-	15 614	3.3%	-	4.1%	-
Other revenue	36 782	36 120	4 131	11.2%	-	-	-	-	4 131	11.4%	-	43.7%	-
Transfers and Subsidies - Operational	211 047	208 038	14 622	6.9%	1 395	.7%	1 321	.6%	17 338	8.3%	1 588	11.3%	(16.8%)
Transfers and Subsidies - Capital	70 466	78 066	1 299	1.8%	-	-	-	-	1 299	1.7%	-	17.8%	-
Interest	12 573	19 573	1 209	9.6%	-	-	-	-	1 209	6.2%	1 614	36.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(894 478)	(895 579)	(246 796)	27.6%	(224 136)	25.1%	(175 141)	19.6%	(646 073)	72.1%	(338 936)	103.8%	(48.3%)
Suppliers and employees	(866 048)	(867 049)	(246 796)	28.5%	(224 136)	25.9%	(175 141)	20.2%	(646 073)	74.5%	(338 936)	107.2%	(48.3%)
Finance charges	(16 046)	(16 046)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(12 383)	(12 483)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	114 255	119 125	(209 234)	(183.1%)	(222 609)	(194.8%)	(173 627)	(145.8%)	(605 469)	(508.3%)	(335 630)	(665.7%)	(48.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(181 908)	(197 992)	(42 399)	23.3%	(40 642)	22.3%	(48 364)	24.4%	(131 406)	66.4%	(54 479)	69.0%	(11.2%)
Capital assets	(181 908)	(197 992)	(42 399)	23.3%	(40 642)	22.3%	(48 364)	24.4%	(131 406)	66.4%	(54 479)	69.0%	(11.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(181 908)	(197 992)	(42 399)	23.3%	(40 642)	22.3%	(48 364)	24.4%	(131 406)	66.4%	(54 479)	70.8%	(11.2%)
Cash Flow from Financing Activities													
Receipts	64 400	69 113	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	64 400	69 113	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 340)	(20 340)	-	-	-	-	-	-	-	-	(541)	4.6%	(100.0%)
Repayment of borrowing	(20 340)	(20 340)	-	-	-	-	-	-	-	-	(541)	4.6%	(100.0%)
Net Cash from(used) Financing Activities	44 060	48 773	-	-	-	-	-	-	-	-	(541)	(4.6%)	(100.0%)
Net Increase/(Decrease) in cash held	(23 593)	(30 093)	(251 633)	1 066.5%	(263 252)	1 115.8%	(221 991)	737.7%	(736 875)	2 448.7%	(390 651)	5 972.5%	(43.2%)
Cash/cash equivalents at the year begin:	165 432	225 014	224 401	135.6%	(26 619)	(16.1%)	(289 870)	(128.8%)	224 401	99.7%	(315 427)	111.5%	(8.1%)
Cash/cash equivalents at the year end:	141 839	194 921	(26 619)	(18.8%)	(289 870)	(204.4%)	(511 870)	(262.6%)	(511 878)	(262.6%)	(706 077)	(468.1%)	(27.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 261	8.0%	5 852	4.6%	3 683	2.9%	108 416	84.5%	128 232	29.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 229	31.2%	2 333	5.9%	1 716	4.4%	22 932	58.5%	39 210	9.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 273	16.8%	2 702	3.7%	1 939	2.7%	56 112	76.8%	73 026	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 212	4.1%	2 401	1.9%	2 213	1.8%	116 410	92.2%	126 235	29.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 269	4.3%	1 481	1.9%	1 375	1.8%	70 529	92.0%	76 674	17.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	388	(3.1%)	156	(1.3%)	33	(.3%)	(13 033)	104.6%	(12 456)	(2.9%)	-	-	-	-
Total By Income Source	43 672	10.1%	14 924	3.5%	10 960	2.5%	361 367	83.9%	430 922	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	812	14.0%	503	8.7%	493	8.5%	3 978	68.7%	5 786	1.3%	-	-	-	-
Commercial	3 263	21.5%	733	4.8%	525	3.5%	10 685	70.3%	15 207	3.5%	-	-	-	-
Households	39 597	9.7%	13 688	3.3%	9 941	2.4%	346 704	84.6%	409 930	95.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43 672	10.1%	14 924	3.5%	10 960	2.5%	361 367	83.9%	430 922	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	388	28.7%	961	71.3%	-	-	-	-	1 349	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	388	28.7%	961	71.3%	-	-	-	-	1 349	100.0%

Contact Details

Municipal Manager	Mr Mbuleto Memani	044 501 3172
Chief Financial Officer	Mr Christopher Lungelo Mapeyi	044 501 3024

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1 433 458	1 448 659	451 782	31.5%	304 734	21.3%	323 337	22.3%	1 079 854	74.5%	279 828	76.7%	15.5%
Exchange Revenue													
Service charges - Electricity	465 762	463 597	127 859	27.5%	99 123	21.3%	113 520	24.5%	340 502	73.4%	85 486	72.5%	32.8%
Service charges - Water	112 803	112 836	36 010	31.9%	21 970	19.5%	22 461	19.9%	80 441	71.3%	22 764	87.3%	(1.3%)
Service charges - Waste Water Management	79 041	67 110	11 140	14.1%	9 566	12.1%	9 305	13.9%	30 011	44.7%	5 826	83.7%	59.7%
Service charges - Waste Management	46 612	55 691	23 378	50.2%	7 862	16.9%	7 327	13.2%	38 567	69.3%	7 057	79.1%	3.8%
Sale of Goods and Rendering of Services	7 541	8 097	2 514	33.3%	1 538	20.4%	1 662	20.5%	5 714	70.6%	1 385	80.4%	20.0%
Agency services	4 038	4 180	1 184	29.3%	1 045	25.9%	1 052	25.2%	3 280	78.5%	979	74.1%	7.4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 324	33 040	7 036	24.0%	7 504	25.6%	7 478	22.6%	22 019	66.6%	7 237	73.2%	3.3%
Interest earned from Current and Non Current Assets	4 626	8 429	1 918	41.5%	2 235	48.3%	4 253	50.5%	8 406	99.7%	1 177	95.1%	261.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 583	7 405	2 144	25.0%	1 784	20.8%	602	8.1%	4 530	61.2%	1 662	74.1%	(63.8%)
Licences or permits	385	239	33	8.6%	34	8.9%	25	10.3%	92	38.4%	43	80.7%	(43.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	25 212	26 232	6 446	25.6%	11 852	47.0%	5 471	20.9%	23 769	90.6%	5 760	68.9%	(5.0%)
Development Charges	-	4 019	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 624	803	1 029	22.3%	969	21.0%	1 799	224.1%	3 798	473.1%	2 077	133.3%	(13.4%)
Non-Exchange Revenue													
Property rates	362 049	362 723	146 090	40.4%	71 436	19.7%	71 545	19.7%	289 071	79.7%	67 521	80.9%	6.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	103 207	103 209	16 169	15.7%	9 881	9.6%	14 121	13.7%	40 171	38.9%	26 641	52.8%	(47.0%)
Licences or permits	1 457	1 214	309	21.2%	301	20.7%	385	31.7%	995	81.9%	381	83.3%	1.2%
Transfer and subsidies - Operational	165 382	177 053	65 980	39.9%	54 119	32.7%	41 092	23.2%	161 192	91.0%	40 731	92.4%	3%
Interest Receivables	11 811	11 341	2 543	21.5%	3 076	26.0%	2 608	23.0%	8 227	72.5%	2 825	72.8%	(7.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 000	1 000	-	-	-	-	18 630	1 863.0%	18 630	1 863.0%	-	-	(100.0%)
Other Gains	-	441	-	-	441	-	-	-	441	100.0%	276	130.1%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 262 374	1 498 690	233 881	18.5%	299 482	23.7%	264 709	17.7%	798 071	53.3%	189 052	65.9%	40.0%
Employee related costs	374 678	379 153	74 278	19.8%	94 565	25.2%	81 838	21.6%	250 681	66.1%	76 532	72.0%	6.9%
Remuneration of councillors	11 926	10 926	2 426	20.3%	2 516	21.1%	2 488	22.8%	7 430	68.0%	2 412	69.8%	3.2%
Bulk purchases - electricity	357 093	366 230	81 879	22.9%	76 761	21.5%	77 110	21.1%	235 750	64.4%	68 744	68.8%	12.2%
Inventory consumed	46 694	48 131	5 124	11.0%	8 060	17.3%	11 407	23.7%	24 591	51.1%	10 966	56.9%	4.0%
Debt impairment	119 549	121 244	16 419	13.7%	10 946	9.2%	23 163	19.1%	50 529	41.7%	(32 998)	47.7%	(170.2%)
Depreciation, Amortisation and Impairment	68 548	237 444	6 104	8.9%	19 948	29.1%	11 252	4.7%	37 304	15.7%	11 684	61.0%	(3.7%)
Interest,Dividends and Rent on Land	29 426	28 231	933	3.2%	13 869	47.1%	761	2.7%	15 563	55.1%	997	58.8%	(23.7%)
Contracted services	152 032	179 699	22 708	14.9%	46 003	30.3%	34 895	19.4%	103 606	57.7%	36 420	68.8%	(4.2%)
Transfers and subsidies	3 635	15 157	3 367	92.6%	876	24.1%	1 321	8.7%	5 564	36.7%	321	8.4%	311.7%
Irrecoverable debts written off	9 404	8 548	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	89 390	103 928	20 644	23.1%	25 937	29.0%	20 472	19.7%	67 053	64.5%	13 973	71.3%	46.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	100.0%
Surplus/(Deficit)	171 084	(50 031)	217 901		5 253		58 629		281 782		90 776		
Transfers and subsidies - capital (monetary allocations)	63 633	64 523	2 503	3.9%	12 191	19.2%	13 563	21.0%	28 256	43.8%	5 984	40.4%	126.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	234 717	14 493	220 404		17 443		72 191		310 038		96 759		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	234 717	14 493	220 404		17 443		72 191		310 038		96 759		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	234 717	14 493	220 404		17 443		72 191		310 038		96 759		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	234 717	14 493	220 404		17 443		72 191		310 038		96 759		

Part 2: Capital Revenue and Expenditure

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		172 585	137 050	67 813	39.3%	15 832	9.2%	23 549	17.2%	107 194	78.2%	10 399	42.3%	126.4%
National Government		52 387	56 178	44 198	84.4%	10 044	19.2%	11 402	20.3%	65 645	116.9%	6 484	52.0%	75.9%
Provincial Government		11 246	7 397	8 608	76.5%	1 999	17.8%	2 929	39.6%	13 537	183.0%	236	13.1%	1 141.5%
District Municipality		-	-	170	-	-	-	-	-	170	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		63 633	63 575	52 976	83.3%	12 043	18.9%	14 332	22.5%	79 351	124.8%	6 720	46.3%	113.3%
Borrowing		40 000	-	750	1.9%	-	-	-	-	750	-	443	113.1%	(100.0%)
Internally generated funds		68 952	73 475	14 087	20.4%	3 789	5.5%	9 217	12.5%	27 093	36.9%	3 237	24.7%	184.8%
Capital Expenditure Functional		172 585	137 050	67 813	39.3%	15 832	9.2%	23 504	17.1%	107 149	78.2%	10 254	41.9%	129.2%
Municipal governance and administration		2 180	3 090	406	18.6%	287	13.2%	458	14.8%	1 151	37.3%	(93)	3.8%	(592.5%)
Executive and Council		85	85	1	1.6%	36	43.1%	2	2.2%	40	46.9%	-	-	(100.0%)
Finance and administration		2 095	3 005	405	19.3%	250	12.0%	456	15.2%	1 112	37.0%	(93)	3.8%	(590.6%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		19 618	10 150	12 908	65.8%	1 916	9.8%	2 871	28.3%	17 695	174.3%	1 549	52.2%	85.3%
Community and Social Services		1 213	1 004	676	55.7%	175	14.4%	180	18.0%	1 031	102.7%	50	56.1%	260.8%
Sport And Recreation		743	3 110	7 695	1 035.8%	1 501	202.1%	402	12.9%	9 598	308.6%	1 209	65.3%	(66.8%)
Public Safety		8 462	5 536	535	6.3%	69	8%	1 648	29.8%	2 251	40.7%	54	10.8%	2 951.3%
Housing		9 200	500	4 002	43.5%	171	1.9%	641	128.3%	4 815	962.9%	236	56.4%	171.8%
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		39 156	29 230	30 698	78.4%	4 314	11.0%	3 900	13.3%	38 912	133.1%	2 742	80.6%	42.2%
Planning and Development		500	419	230	46.0%	52	10.4%	76	18.3%	358	85.6%	29	37.5%	163.6%
Road Transport		38 656	28 437	28 397	73.5%	4 177	10.8%	3 823	13.4%	36 396	128.0%	2 626	87.7%	45.6%
Environmental Protection		-	375	2 072	-	86	-	-	-	2 158	575.8%	87	4.9%	(100.0%)
Trading Services		111 631	94 580	23 801	21.3%	9 315	8.3%	16 274	17.2%	49 390	52.2%	6 056	22.9%	168.7%
Energy sources		15 496	18 071	2 436	15.7%	187	1.2%	4 059	22.5%	6 682	37.0%	563	11.0%	621.5%
Water Management		64 136	53 066	17 758	27.7%	9 010	14.0%	6 657	12.5%	33 425	63.0%	3 574	29.6%	86.2%
Waste Water Management		21 800	14 797	3 606	16.5%	118	5%	627	4.2%	4 351	29.4%	1 919	40.2%	(67.4%)
Waste Management		10 200	8 646	-	-	-	-	4 932	57.0%	4 932	57.0%	-	-	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	657 391	749 314	7 407	1.1%	109 835	16.7%	53 266	7.1%	170 507	22.8%	136 664	-	(61.0%)
Other revenue	292 312	201 019	126 326	43.2%	137 728	47.1%	118 350	58.9%	382 403	190.2%	34 812	-	240.0%
Transfers and Subsidies - Operational	170 274	189 540	127 928	75.1%	43 382	25.5%	41 439	21.9%	212 749	112.2%	51 574	-	(19.7%)
Transfers and Subsidies - Capital	63 633	64 523	1 458	2.3%	22 399	35.2%	25 485	39.5%	49 342	76.5%	29 356	-	(13.2%)
Interest	45 761	52 810	(440)	(1.0%)	440	1.0%	2 840	5.4%	2 840	5.4%	0	-	47 336 850.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 260 704)	(1 348 822)	(339 190)	26.9%	(353 397)	28.0%	(308 986)	22.9%	(1 001 573)	74.3%	(273 478)	88.6%	13.0%
Suppliers and employees	(1 227 644)	(1 303 881)	(338 279)	27.6%	(339 554)	27.7%	(308 251)	23.6%	(986 064)	75.6%	(272 506)	90.7%	13.1%
Finance charges	(29 426)	(28 231)	(911)	3.1%	(13 844)	47.0%	(735)	2.6%	(15 489)	54.9%	(972)	58.6%	(24.4%)
Transfers and Subsidies	(3 635)	(16 710)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	322 803	243 317	(68 923)	(21.4%)	80 575	25.0%	4 055	1.7%	15 708	6.5%	49 927	(4.4%)	(91.6%)
Cash Flow from Investing Activities													
Receipts	1 000	1 000	(59)	(5.9%)	(59)	(5.9%)	18 573	1 857.3%	18 455	1 845.5%	(60)	-	(31 013.0%)
Proceeds on disposal of PPE	1 000	1 000	-	-	-	-	18 630	1 863.0%	18 630	1 863.0%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(59)	-	(59)	-	(57)	-	(175)	-	(60)	-	(5.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(198 473)	(155 210)	(3 857)	1.9%	(17 994)	9.1%	(24 909)	16.0%	(46 759)	30.1%	(10 599)	-	135.0%
Capital assets	(198 473)	(155 210)	(3 857)	1.9%	(17 994)	9.1%	(24 909)	16.0%	(46 759)	30.1%	(10 599)	-	135.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(197 473)	(154 210)	(3 916)	2.0%	(18 052)	9.1%	(6 336)	4.1%	(28 304)	18.4%	(10 659)	-	(40.6%)
Cash Flow from Financing Activities													
Receipts	-	(101 522)	14	-	8	-	21	-	42	-	(81)	-	(125.5%)
Short term loans	-	(101 522)	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	14	-	8	-	21	-	42	-	(81)	-	(125.5%)
Payments	(50 675)	(50 675)	(2 685)	5.3%	(13 438)	26.5%	(2 826)	5.6%	(18 949)	37.4%	(2 610)	106.5%	8.3%
Repayment of borrowing	(50 675)	(50 675)	(2 685)	5.3%	(13 438)	26.5%	(2 826)	5.6%	(18 949)	37.4%	(2 610)	106.5%	8.3%
Net Cash from(used) Financing Activities	(50 675)	(152 198)	(2 671)	5.3%	(13 430)	26.5%	(2 805)	1.8%	(18 906)	12.4%	(2 691)	106.7%	4.2%
Net Increase/(Decrease) in cash held	74 655	(63 091)	(75 510)	(101.1%)	49 093	65.8%	(5 086)	8.1%	(31 503)	49.9%	36 577	1.9%	(113.9%)
Cash/cash equivalents at the year begin:	23 609	106 001	105 332	446.2%	30 491	129.2%	79 583	75.1%	105 332	99.4%	(33 879)	95.5%	(334.9%)
Cash/cash equivalents at the year end:	98 264	42 910	30 491	31.0%	79 583	81.0%	74 498	173.6%	74 498	173.6%	2 699	(2%)	2 660.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 452	8.5%	5 104	4.6%	4 012	3.6%	92 702	83.3%	111 270	18.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 493	19.1%	8 602	5.4%	5 847	3.7%	114 363	71.8%	159 306	26.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 929	14.8%	8 805	5.2%	6 214	3.7%	128 091	76.2%	168 039	27.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 969	4.5%	2 339	2.7%	2 041	2.4%	77 984	90.4%	86 254	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 895	5.0%	1 867	2.4%	1 562	2.0%	69 988	90.5%	77 312	12.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	356	4.0%	63	.7%	52	.6%	8 483	94.7%	8 955	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	168	(4.0%)	111	(2.6%)	105	(2.5%)	(4 613)	109.1%	(4 228)	(.7%)	-	-	-	-
Total By Income Source	73 183	12.1%	26 891	4.4%	19 834	3.3%	486 998	80.2%	606 906	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 186	14.0%	2 276	10.0%	1 838	8.1%	15 416	67.9%	22 716	3.7%	-	-	-	-
Commercial	21 004	10.0%	8 467	4.0%	6 352	3.0%	175 084	83.0%	210 908	34.8%	-	-	-	-
Households	48 992	13.1%	16 148	4.3%	11 643	3.1%	296 498	79.4%	373 282	61.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	73 183	12.1%	26 891	4.4%	19 834	3.3%	486 998	80.2%	606 906	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 031	94.0%	39	.7%	-	-	280	5.2%	5 351	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 031	94.0%	39	.7%	-	-	280	5.2%	5 351	100.0%

Contact Details

Municipal Manager	Dr Lulamile Mapholoba	044 302 6590
Chief Financial Officer	Mr Mr Clifford Jules	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Service charges	49 662	49 662	-	-	-	-	15 742	31.7%	15 742	31.7%	-	-	(100.0%)
Other revenue	52 598	52 598	(351)	(.7%)	22 369	42.5%	(10 591)	(20.1%)	11 428	21.7%	45 785	143.3%	(123.1%)
Transfers and Subsidies - Operational	428 679	429 122	89 464	20.9%	71 266	16.6%	49 288	11.5%	210 018	48.9%	60 721	49.6%	(18.8%)
Transfers and Subsidies - Capital	3 000	5 084	-	-	3 000	100.0%	-	-	3 000	59.0%	600	117.0%	(100.8%)
Interest	12 679	12 679	-	-	-	-	(1 324)	(10.4%)	(1 324)	(10.4%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(538 154)	(537 676)	(76 200)	14.2%	(88 781)	16.5%	(115 677)	21.5%	(280 658)	52.2%	(78 761)	48.6%	46.9%
Suppliers and employees	(538 018)	(537 540)	(76 200)	14.2%	(88 781)	16.5%	(115 677)	21.5%	(280 658)	52.2%	(78 761)	48.7%	46.9%
Finance charges	(136)	(136)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 464	11 470	12 913	152.6%	7 854	92.8%	(62 561)	(545.4%)	(41 795)	(364.4%)	28 344	478.4%	(320.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(108 921)	(111 005)	(604)	.6%	(248)	.2%	(3 758)	3.4%	(4 610)	4.2%	(6 642)	21.1%	(43.9%)
Capital assets	(108 921)	(111 005)	(604)	.6%	(248)	.2%	(3 758)	3.4%	(4 610)	4.2%	(6 642)	21.1%	(43.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(108 921)	(111 005)	(604)	.6%	(248)	.2%	(3 758)	3.4%	(4 610)	4.2%	(6 642)	21.1%	(43.4%)
Cash Flow from Financing Activities													
Receipts	118 555	118 555	-	-	-	-	-	-	-	-	-	74.1%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	118 555	118 555	-	-	-	-	-	-	-	-	-	74.1%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 037)	(12 037)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(12 037)	(12 037)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	106 519	106 519	-	-	-	-	-	-	-	-	-	81.9%	-
Net Increase/(Decrease) in cash held	6 062	6 963	12 309	203.1%	7 606	125.5%	(66 319)	(949.7%)	(46 404)	(664.5%)	21 703	(56.2%)	(405.6%)
Cash/cash equivalents at the year begin:	52 614	114 742	154 642	293.9%	167 320	318.0%	174 926	152.5%	154 642	134.8%	193 696	99.8%	(9.7%)
Cash/cash equivalents at the year end:	58 676	121 725	167 320	285.2%	174 926	298.1%	108 607	89.2%	108 607	89.2%	215 399	409.9%	(49.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	375	5.1%	-	-	7 033	94.9%	7 408	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	513	2.2%	505	2.2%	502	2.1%	21 917	93.5%	23 437	28.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 940	18.8%	123	.2%	412	.8%	42 387	80.2%	52 862	63.1%	-	-	-	-
Total By Income Source	10 452	12.5%	1 003	1.2%	913	1.1%	71 348	85.2%	83 717	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12	.2%	37	.7%	36	.7%	5 322	98.4%	5 407	6.5%	-	-	-	-
Commercial	7 813	13.5%	400	.7%	375	.6%	49 163	85.1%	57 751	69.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 627	12.8%	567	2.8%	502	2.4%	16 862	82.0%	20 559	24.6%	-	-	-	-
Total By Customer Group	10 452	12.5%	1 003	1.2%	913	1.1%	71 348	85.2%	83 717	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	91	7.5%	162	13.4%	22	1.9%	931	77.2%	1 206	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	92	7.6%	162	13.4%	22	1.8%	931	77.1%	1 207	100.0%

Contact Details

Municipal Manager	Mr Mr Monde Stratu	044 803 1304
Chief Financial Officer	Mr Mr Rian Boshoff	044 803 1332

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	114 559	116 729	28 074	24.5%	19 387	16.9%	14 616	12.5%	62 077	53.2%	23 846	77.3%	(38.7%)
Exchange Revenue													
Service charges - Electricity	25 112	25 330	6 631	26.4%	5 830	23.2%	4 921	19.4%	17 382	68.6%	5 229	72.7%	(5.9%)
Service charges - Water	4 648	4 696	1 124	24.2%	1 260	27.1%	952	20.3%	3 336	71.0%	1 163	74.7%	(18.1%)
Service charges - Waste Water Management	3 871	3 713	918	23.7%	889	23.0%	567	15.3%	2 374	63.9%	875	75.5%	(35.3%)
Service charges - Waste Management	4 071	3 757	907	22.3%	956	23.5%	717	19.1%	2 580	68.7%	919	74.3%	(22.0%)
Sale of Goods and Rendering of Services	2 213	341	82	3.7%	50	2.2%	47	13.7%	179	52.5%	69	68.6%	(32.2%)
Agency services	267	240	65	24.3%	59	22.0%	31	12.8%	154	64.3%	46	80.7%	(33.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	889	1 158	233	26.2%	243	27.4%	219	18.9%	696	60.1%	239	71.1%	(8.1%)
Interest earned from Current and Non Current Assets	1 400	1 221	365	26.1%	227	16.2%	200	16.4%	793	64.9%	373	78.8%	(46.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	102	36	7	7.0%	8	7.7%	5	13.5%	20	54.9%	7	75.2%	(27.6%)
Rental from Fixed Assets	2 079	1 983	408	19.6%	414	19.9%	284	14.3%	1 106	55.8%	415	63.9%	(31.5%)
Licences or permits	297	277	61	20.5%	50	16.9%	44	16.0%	155	56.1%	61	74.2%	(27.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	5	3	-	-	-	-	-	3	66.5%	6	70.7%	(100.0%)
Operational Revenue	27	28	6	20.6%	6	20.5%	4	13.3%	15	53.5%	5	69.8%	(32.9%)
Non-Exchange Revenue													
Property rates	5 998	6 244	6 519	108.7%	(317)	(5.3%)	(3)	(.1%)	6 199	99.3%	20	99.8%	(115.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 437	28 107	13	-	37	.1%	12	-	62	2%	7 859	72.9%	(99.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	28 284	38 747	10 541	37.3%	9 244	32.7%	6 483	16.7%	26 268	67.8%	6 405	83.4%	1.2%
Interest Receivables	520	540	103	19.8%	115	22.0%	97	17.9%	314	58.2%	129	70.7%	(25.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	345	76	87	25.1%	87	25.1%	38	49.2%	211	275.8%	27	8.3%	41.8%
Gains on Disposal of Fixed and Intangible Assets	-	230	-	-	230	-	-	-	230	100.0%	-	85.9%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	124 954	136 174	24 272	19.4%	30 458	24.4%	13 334	9.8%	68 065	50.0%	24 235	58.8%	(45.0%)
Employee related costs	37 665	39 473	8 546	22.7%	10 444	27.7%	5 738	14.5%	24 729	62.6%	8 233	72.7%	(30.3%)
Remuneration of councillors	3 785	3 777	902	23.8%	902	23.8%	696	18.4%	2 499	66.2%	902	69.1%	(22.8%)
Bulk purchases - electricity	16 700	16 850	5 504	33.0%	3 592	21.5%	1 245	7.4%	10 341	61.4%	3 014	76.3%	(58.7%)
Inventory consumed	1 335	2 531	94	7.1%	1 152	86.3%	157	6.2%	1 403	55.4%	315	18.2%	(50.1%)
Debt impairment	29 652	24 247	-	-	-	-	-	-	-	-	6 132	64.9%	(100.0%)
Depreciation, Amortisation and Impairment	13 271	13 832	2 770	20.9%	3 318	25.0%	2 490	18.0%	8 578	62.0%	1 498	33.4%	66.2%
Interest/Dividends and Rent on Land	2 575	3 670	340	13.2%	387	15.0%	361	9.8%	1 088	29.7%	0	-	508 347.9%
Contracted services	9 282	10 244	1 097	11.8%	2 665	28.7%	1 200	11.7%	4 962	48.4%	1 287	42.7%	(6.8%)
Transfers and subsidies	10	-	3	27.6%	12	124.8%	8	-	24	-	34	-	(75.5%)
Irrecoverable debts written off	-	1 235	706	-	-	-	-	-	706	57.2%	547	60.6%	(100.0%)
Operational Cost and Other Cost	10 680	20 316	4 311	40.4%	7 985	74.8%	1 439	7.1%	13 735	67.6%	2 273	41.3%	(36.7%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 395)	(19 445)	3 802		(11 071)		1 282		(5 987)		(390)		
Transfers and subsidies - capital (monetary allocations)	49 188	47 880	1 786	3.6%	2 433	4.9%	1 783	3.7%	6 002	12.5%	2 897	49.5%	(38.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 793	28 435	5 588		(8 638)		3 065		14		2 507		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	38 793	28 435	5 588		(8 638)		3 065		14		2 507		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 793	28 435	5 588		(8 638)		3 065		14		2 507		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 793	28 435	5 588		(8 638)		3 065		14		2 507		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	43 260	42 213	21 521	49.7%	2 473	5.7%	1 783	4.2%	25 777	61.1%	2 897	53.5%	(38.5%)
National Government	31 795	31 795	19 781	62.2%	2 356	7.4%	1 783	5.6%	23 921	75.2%	2 803	47.9%	(36.4%)
Provincial Government	10 977	9 840	1 740	15.8%	76	.7%	-	-	1 816	18.5%	94	77.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 772	41 635	21 521	50.3%	2 433	5.7%	1 783	4.3%	25 737	61.8%	2 897	53.5%	(38.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	488	578	-	-	40	8.3%	-	-	40	7.0%	-	-	-
Capital Expenditure Functional	43 260	42 871	22 179	51.3%	2 473	5.7%	1 783	4.2%	26 435	61.7%	2 897	34.6%	(38.5%)
Municipal governance and administration	162	909	657	405.8%	40	24.9%	-	-	698	76.7%	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	162	909	657	405.8%	40	24.9%	-	-	698	76.7%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 799	9 668	5 221	59.3%	90	1.0%	492	5.1%	5 803	60.0%	1 246	61.4%	(60.5%)
Community and Social Services	-	870	-	-	-	-	-	-	-	-	-	772.7%	-
Sport And Recreation	8 696	8 696	5 192	59.7%	90	1.0%	492	5.7%	5 774	66.4%	1 246	(42.9%)	(60.5%)
Public Safety	103	103	29	28.5%	-	-	-	-	29	28.5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	752	-	-	-	-	-	752	-	-	45.5%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	752	-	-	-	-	-	752	-	-	45.5%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	34 300	32 293	15 548	45.3%	2 342	6.8%	1 291	4.0%	19 182	59.4%	1 650	24.4%	(21.8%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	11 177	9 171	1 765	15.8%	76	.7%	-	-	1 842	20.1%	94	(57.9%)	(100.0%)
Waste Water Management	20 472	20 472	12 848	62.8%	2 266	11.1%	1 291	6.3%	16 405	80.1%	1 557	63.7%	(17.1%)
Waste Management	2 651	2 651	935	35.3%	-	-	-	-	935	35.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands														
Cash Flow from Operating Activities														
Receipts		150 323	149 395	42 497	28.3%	34 650	23.1%	28 233	18.9%	105 379	70.5%	27 682	178.3%	2.0%
Property rates		5 110	4 891	2 762	54.1%	1 280	25.1%	610	12.5%	4 652	95.1%	976	99.5%	(37.5%)

Service charges	40 680	38 316	8 270	20.3%	8 089	19.9%	5 569	14.5%	21 928	57.2%	8 563	61.9%	(35.0%)
Other revenue	30 121	24 604	5 717	19.0%	6 141	20.4%	3 686	15.0%	15 544	63.2%	4 023	67.3%	(8.4%)
Transfers and Subsidies - Operational	23 824	32 482	13 072	54.9%	9 097	38.2%	5 880	18.1%	28 050	86.4%	6 595	100.3%	(10.8%)
Transfers and Subsidies - Capital	49 188	47 880	12 318	25.0%	9 818	20.0%	12 279	25.6%	34 415	71.9%	7 162	505.6%	71.4%
Interest	1 400	1 221	357	25.5%	225	16.0%	209	17.1%	791	64.7%	364	168.0%	(42.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(93 179)	(109 324)	(23 835)	25.8%	(27 659)	29.7%	(14 812)	13.5%	(66 306)	60.7%	(20 108)	204.0%	(26.3%)
Suppliers and employees	(90 604)	(105 645)	(23 835)	26.3%	(27 659)	30.5%	(14 812)	14.0%	(66 306)	62.8%	(20 108)	210.0%	(26.3%)
Finance charges	(2 575)	(3 670)	-	-	(0)	-	(0)	-	(0)	-	(0)	-	(14.1%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 144	40 071	18 662	32.7%	6 991	12.2%	13 420	33.5%	39 073	97.5%	7 573	88.8%	77.2%
Cash Flow from Investing Activities													
Receipts	(4)	229	365	(9 186.8%)	(136)	3 424.7%	-	-	229	100.0%	-	112.6%	-
Proceeds on disposal of PPE	-	230	-	-	230	-	-	-	230	100.0%	-	85.9%	-
Decrease (increase) in non-current receivables	(4)	(1)	365	(9 186.8%)	(366)	9 221.0%	-	-	(1)	100.0%	-	3.7%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 749)	(48 545)	(2 105)	4.2%	(2 838)	5.7%	(1 453)	3.0%	(6 396)	13.2%	(3 331)	50.9%	(56.3%)
Capital assets	(49 749)	(48 545)	(2 105)	4.2%	(2 838)	5.7%	(1 453)	3.0%	(6 396)	13.2%	(3 331)	50.9%	(56.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(49 753)	(48 317)	(1 740)	3.5%	(2 974)	6.0%	(1 453)	3.0%	(6 167)	12.8%	(3 331)	47.9%	(56.4%)
Cash Flow from Financing Activities													
Receipts	-	-	3	-	(8)	-	-	-	(5)	-	12	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	3	-	(8)	-	-	-	(5)	-	12	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	3	-	(8)	-	-	-	(5)	-	12	-	(100.0%)
Net Increase/(Decrease) in cash held	7 391	(8 246)	16 924	229.0%	4 009	54.2%	11 967	(145.1%)	32 900	(399.0%)	4 254	(254.4%)	181.3%
Cash/cash equivalents at the year begin:	6 713	24 741	24 706	368.0%	41 665	620.6%	45 674	184.6%	24 706	99.9%	7 704	36.9%	492.9%
Cash/cash equivalents at the year end:	14 104	16 495	41 665	295.4%	45 674	323.8%	57 642	349.4%	57 642	349.4%	11 958	398.9%	382.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	370	8.7%	234	5.5%	306	7.2%	3 359	78.7%	4 268	18.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 788	40.3%	389	8.6%	1 034	23.3%	1 228	27.7%	4 439	19.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	607	9.5%	90	1.4%	78	1.2%	5 626	87.9%	6 401	27.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	268	7.9%	152	4.5%	127	3.7%	2 852	83.9%	3 398	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	297	11.2%	144	5.4%	122	4.6%	2 096	78.8%	2 658	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	98	5.6%	61	3.5%	60	3.4%	1 537	87.6%	1 756	7.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	10.6%	5	2.8%	3	1.5%	166	85.1%	196	8%	-	-	-	-
Total By Income Source	3 448	14.9%	1 075	4.7%	1 729	7.5%	16 865	73.0%	23 117	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	575	19.4%	232	7.8%	1 004	33.8%	1 158	39.0%	2 970	12.8%	-	-	-	-
Commercial	1 435	21.5%	225	3.4%	101	1.5%	4 918	73.6%	6 679	28.9%	-	-	-	-
Households	1 437	10.7%	619	4.6%	624	4.6%	10 788	80.1%	13 468	58.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 448	14.9%	1 075	4.7%	1 729	7.5%	16 865	73.0%	23 117	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	286	10.0%	84	2.9%	49	1.7%	2 452	85.4%	2 871	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	286	10.0%	84	2.9%	49	1.7%	2 452	85.4%	2 871	100.0%

Contact Details

Municipal Manager	Mr Jaftha Booysse	023 551 1019
Chief Financial Officer	Ms Lesego Mokgoje	069 008 1624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26											Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	110 343	113 174	26 935	24.4%	16 890	15.3%	35 996	31.8%	79 821	70.5%	18 798	74.3%	91.5%
Exchange Revenue													
Service charges - Electricity	22 803	22 686	3 556	15.6%	4 642	20.4%	5 272	23.2%	13 470	59.4%	4 414	67.9%	19.5%
Service charges - Water	5 167	5 112	794	15.4%	1 934	37.4%	1 426	27.9%	4 154	81.3%	1 348	76.2%	5.8%
Service charges - Waste Water Management	7 964	7 964	1 501	18.8%	1 959	24.6%	1 960	24.6%	5 420	68.0%	1 827	74.9%	7.3%
Service charges - Waste Management	4 106	4 205	806	19.6%	1 009	24.6%	957	22.8%	2 772	65.9%	889	74.8%	7.6%
Sale of Goods and Rendering of Services	410	610	80	19.5%	331	80.7%	100	16.4%	511	83.9%	82	75.1%	21.6%
Agency services	230	230	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 339	2 257	371	15.9%	586	25.0%	610	27.0%	1 567	69.4%	590	77.5%	3.3%
Interest earned from Current and Non Current Assets	5 418	4 068	722	13.3%	953	17.6%	856	21.0%	2 530	62.2%	1 269	79.0%	(32.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	63	63	10	15.9%	15	23.9%	15	23.9%	40	63.8%	15	75.0%	-
Rental from Fixed Assets	806	802	20	2.4%	293	36.3%	413	51.5%	725	90.5%	169	77.7%	144.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	9	9	-	-	-	-	-	-	-	-	-	100.0%	-
Operational Revenue	1 867	1 867	(93)	(5.0%)	712	38.1%	855	45.8%	1 474	78.9%	-	3%	(100.0%)
Non-Exchange Revenue													
Property rates	6 726	7 239	2 727	40.5%	1 369	20.4%	1 338	18.5%	5 434	75.1%	1 149	81.2%	16.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 165	8 165	159	1.9%	268	3.3%	192	2.3%	619	7.6%	148	5.4%	29.5%
Licences or permits	102	102	13	12.9%	20	19.9%	27	26.8%	61	59.6%	28	89.8%	(4.1%)
Transfer and subsidies - Operational	35 663	39 091	13 328	37.4%	1 334	3.7%	20 448	52.3%	35 110	89.8%	5 190	95.8%	294.0%
Interest Receivables	436	436	79	18.0%	119	27.3%	111	25.5%	309	70.8%	122	88.3%	(8.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 069	7 069	2 862	40.5%	1 346	19.0%	1 416	20.0%	5 623	79.5%	1 558	75.2%	(9.1%)
Gains on Disposal of Fixed and Intangible Assets	-	200	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	124 396	135 483	21 467	17.3%	30 437	24.5%	27 993	20.7%	79 896	59.0%	21 297	60.1%	31.4%
Employee related costs	46 169	46 474	5 904	12.8%	9 447	20.5%	10 645	22.9%	25 996	55.9%	8 478	62.4%	25.6%
Remuneration of councillors	3 948	3 948	587	14.9%	881	22.3%	979	24.8%	2 448	62.0%	920	71.6%	6.4%
Bulk purchases - electricity	23 322	25 000	4 606	19.8%	5 170	22.2%	4 242	17.0%	14 019	56.1%	4 313	72.3%	(1.6%)
Inventory consumed	754	2 448	59	7.8%	59	7.8%	306	12.5%	425	17.3%	228	70.4%	34.3%
Debt impairment	9 660	9 448	2 129	22.0%	3 193	33.1%	3 193	33.8%	8 516	90.1%	925	(6.3%)	245.3%
Depreciation, Amortisation and Impairment	6 580	6 580	1 097	16.7%	1 645	25.0%	1 645	25.0%	4 387	66.7%	1 537	75.0%	7.0%
Interest/Dividends and Rent on Land	2 713	2 713	9	3%	-	-	-	-	9	3%	26	2.7%	(100.0%)
Contracted services	14 042	15 683	431	3.1%	3 579	25.5%	3 794	24.2%	7 803	49.8%	1 390	47.4%	173.0%
Transfers and subsidies	200	100	-	-	-	-	178	177.7%	178	177.7%	-	24.3%	(100.0%)
Irrecoverable debts written off	3 795	8 082	4 154	109.5%	2 172	57.2%	264	3.3%	6 590	81.5%	685	5.1%	(61.5%)
Operational Cost and Other Cost	12 213	14 006	2 490	20.4%	4 290	35.1%	2 746	19.6%	9 526	68.0%	2 795	69.5%	(1.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 053)	(22 309)	5 469		(13 546)		8 003		(75)		(2 499)		
Transfers and subsidies - capital (monetary allocations)	10 286	11 788	6 334	61.6%	2 312	22.5%	1 308	11.1%	9 955	84.5%	6 844	42.7%	(80.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 766)	(10 521)	11 803		(11 234)		9 312		9 881		4 345		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(3 766)	(10 521)	11 803		(11 234)		9 312		9 881		4 345		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 766)	(10 521)	11 803		(11 234)		9 312		9 881		4 345		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 766)	(10 521)	11 803		(11 234)		9 312		9 881		4 345		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	20 497	23 891	6 996	34.1%	3 327	16.2%	2 212	9.3%	12 535	52.5%	2 782	43.7%	(20.5%)
National Government	6 771	9 321	5 508	81.4%	2 178	32.2%	1 138	12.2%	8 824	94.7%	425	36.9%	167.4%
Provincial Government	2 304	1 067	-	-	-	-	400	37.5%	400	37.5%	1 994	55.9%	(80.0%)
District Municipality	-	100	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 075	10 487	5 508	60.7%	2 178	24.0%	1 537	14.7%	9 224	88.0%	2 420	40.0%	(36.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 422	13 404	1 488	13.0%	1 149	10.1%	674	5.0%	3 311	24.7%	362	55.5%	86.3%
Capital Expenditure Functional	20 497	23 891	6 996	34.1%	3 327	16.2%	2 212	9.3%	12 535	52.5%	2 782	43.7%	(20.5%)
Municipal governance and administration	620	707	97	15.6%	258	41.6%	239	33.8%	593	83.8%	16	87.3%	1 364.8%
Executive and Council	100	100	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	520	607	97	18.6%	258	49.6%	239	39.3%	593	97.6%	16	87.3%	1 364.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 028	9 782	172	1.9%	1 449	16.0%	330	3.4%	1 952	19.9%	754	33.7%	(56.2%)
Community and Social Services	2 048	2 413	132	6.4%	117	5.7%	637	26.4%	886	36.7%	754	33.7%	(15.5%)
Sport And Recreation	6 930	7 369	40	6%	1 332	19.2%	(307)	(4.2%)	1 065	14.5%	-	33.8%	(100.0%)
Public Safety	50	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 500	2 807	789	52.6%	361	24.1%	377	13.4%	1 528	54.4%	302	56.5%	25.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	7	36.8%	(100.0%)
Road Transport	1 500	2 807	789	52.6%	361	24.1%	377	13.4%	1 528	54.4%	295	56.6%	28.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 349	10 594	5 938	63.5%	1 259	13.5%	1 265	11.9%	8 463	79.9%	1 709	40.6%	(26.0%)
Energy sources	-	60	-	-	-	-	-	-	-	-	247	90.3%	(100.0%)
Water Management	3 339	3 171	25	8%	1 259	37.7%	1 265	39.9%	2 550	80.4%	1 462	26.9%	(13.4%)
Waste Water Management	26	1 380	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 984	5 984	5 913	98.8%	-	-	-	-	5 913	98.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26								2024/25		Q3 of 2024/25 to Q3 of 2025/26		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Cash Flow from Operating Activities														
Receipts		106 359	110 391	31 858	30.0%	26 807	25.2%	28 355	25.7%	87 019	78.8%	59 455	220.9%	(52.3%)
Property rates		5 785	6 226	1 365	23.6%	1 432	24.8%	1 551	24.9%	4 349	69.8%	1 356	77.5%	14.4%

Service charges	42 451	42 337	8 006	18.9%	10 858	25.6%	11 754	27.8%	30 618	72.3%	10 094	80.4%	16.4%
Other revenue	2 648	2 842	446	16.8%	11 527	435.3%	(10 087)	(354.9%)	1 886	66.4%	31 492	6 070.6%	(132.0%)
Transfers and Subsidies - Operational	37 519	39 096	17 548	46.8%	1 870	5.0%	20 291	51.9%	39 709	101.6%	8 978	96.1%	126.0%
Transfers and Subsidies - Capital	10 286	13 640	3 644	35.4%	100	1.0%	3 900	28.6%	7 644	56.0%	6 193	95.0%	(37.0%)
Interest	7 670	6 250	849	11.1%	1 019	13.3%	946	15.1%	2 813	45.0%	1 341	60.1%	(29.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(99 374)	(104 792)	(13 063)	13.1%	(27 628)	27.8%	(29 896)	28.5%	(70 586)	67.4%	(24 175)	35 758.3%	23.7%
Suppliers and employees	(99 374)	(104 792)	(13 063)	13.1%	(27 628)	27.8%	(29 896)	28.5%	(70 586)	67.4%	(24 175)	35 758.3%	23.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 986	5 600	18 795	269.0%	(821)	(11.8%)	(1 541)	(27.5%)	16 432	293.4%	35 280	(114 204.8%)	(104.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 497)	(23 891)	(8 044)	39.2%	(3 817)	18.6%	(2 541)	10.6%	(14 402)	60.3%	(2 215)	47.1%	14.4%
Capital assets	(20 497)	(23 891)	(8 044)	39.2%	(3 817)	18.6%	(2 541)	10.6%	(14 402)	60.3%	(2 215)	47.1%	14.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(20 497)	(23 891)	(8 044)	39.2%	(3 817)	18.6%	(2 541)	10.6%	(14 402)	60.3%	(2 215)	47.1%	14.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30)	(30)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(30)	(30)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(30)	(30)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(13 541)	(18 321)	10 751	(79.4%)	(4 639)	34.3%	(4 082)	22.3%	2 031	(11.1%)	33 066	616 484.5%	(112.3%)
Cash/cash equivalents at the year begin:	58 268	51 065	51 065	87.6%	61 817	106.1%	57 178	112.0%	51 065	100.0%	(31 010 687)	100.0%	(100.2%)
Cash/cash equivalents at the year end:	44 727	32 745	61 817	138.2%	57 178	127.8%	53 096	162.2%	53 096	162.2%	(30 977 621)	(58 191.7%)	(100.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	416	4.7%	505	5.7%	603	6.8%	7 399	82.9%	8 923	25.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31	3.0%	265	25.5%	114	11.0%	628	60.5%	1 038	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	287	6.3%	129	3.7%	117	3.4%	2 930	84.6%	3 464	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	631	7.4%	323	4.5%	304	4.3%	5 970	63.8%	7 128	20.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	284	5.6%	216	4.4%	227	4.6%	4 202	85.2%	4 930	14.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	3.3%	26	2.8%	26	2.8%	853	91.2%	935	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	196	2.7%	239	3.3%	254	3.5%	6 559	90.5%	7 248	21.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 186)	(130.6%)	9	1.0%	9	1.0%	2 076	228.5%	908	2.6%	-	-	-	-
Total By Income Source	590	1.7%	1 713	5.0%	1 655	4.8%	30 617	88.6%	34 575	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(391)	(79.3%)	137	27.8%	77	15.5%	671	136.0%	494	1.4%	-	-	-	-
Commercial	(69)	(1.4%)	347	6.6%	259	5.1%	4 543	89.4%	5 080	14.7%	-	-	-	-
Households	1 051	3.6%	1 228	4.2%	1 319	4.6%	25 397	87.6%	28 995	83.9%	-	-	-	-
Other	0	9%	0	-9%	0	9%	6	97.3%	6	-	-	-	-	-
Total By Customer Group	590	1.7%	1 713	5.0%	1 655	4.8%	30 617	88.6%	34 575	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 975	100.0%	-	-	-	-	-	-	1 975	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 975	100.0%	-	-	-	-	-	-	1 975	100.0%

Contact Details

Municipal Manager	Mr Thys Gliomee	023 541 1320
Chief Financial Officer	Mr Bjorn Henrique Clayton Metembo	023 541 1668

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	554 322	526 655	121 586	21.9%	105 300	19.0%	132 496	25.2%	359 382	68.2%	93 323	64.7%	42.0%
Exchange Revenue													
Service charges - Electricity	138 976	133 869	39 459	28.4%	30 440	21.9%	24 720	18.5%	94 620	70.7%	41 105	78.8%	(39.9%)
Service charges - Water	29 856	35 167	8 682	29.1%	9 617	32.2%	9 218	26.2%	27 518	78.2%	16 339	74.7%	(43.6%)
Service charges - Waste Water Management	22 939	21 120	5 176	22.6%	4 917	21.4%	4 910	23.2%	15 003	71.0%	4 676	70.8%	5.0%
Service charges - Waste Management	13 190	12 075	3 008	22.8%	2 800	21.2%	2 809	23.3%	8 617	71.4%	2 722	70.7%	3.2%
Sale of Goods and Rendering of Services	1 017	1 017	424	41.7%	187	18.4%	210	20.6%	821	80.7%	244	61.5%	(14.0%)
Agency services	1 697	1 503	667	39.3%	(67)	(3.9%)	245	16.3%	846	56.3%	(351)	79.7%	(169.8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 711	8 577	2 134	16.8%	2 089	16.4%	1 486	17.3%	5 710	66.6%	2 328	66.3%	(36.2%)
Interest earned from Current and Non Current Assets	2 915	3 485	894	30.7%	968	33.2%	1 072	30.8%	2 934	84.2%	684	84.0%	56.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 981	1 284	362	18.3%	404	20.4%	355	27.6%	1 120	87.2%	400	43.9%	(11.3%)
Licences or permits	273	190	55	20.3%	44	16.2%	51	26.7%	151	79.2%	29	55.4%	72.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 859	1 859	400	21.5%	414	22.3%	1 523	81.9%	2 338	125.7%	199	64.1%	664.7%
Non-Exchange Revenue													
Property rates	57 971	57 971	14 378	24.8%	14 291	24.7%	14 357	24.8%	43 026	74.2%	14 064	74.2%	2.1%
Surcharges and Taxes	-	-	-	-	-	-	381	-	381	-	-	-	(100.0%)
Fines, penalties and forfeits	83 479	83 476	1 939	2.3%	3 204	3.8%	42 702	51.2%	47 844	57.3%	2 440	13.8%	1 650.4%
Licences or permits	208	158	38	18.4%	35	17.0%	32	19.9%	105	66.5%	30	62.6%	5.5%
Transfer and subsidies - Operational	154 791	131 620	42 767	27.6%	35 015	22.6%	27 225	20.7%	105 007	79.8%	24 684	91.4%	10.3%
Interest Receivables	3 655	2 689	731	20.0%	450	12.3%	737	27.4%	1 918	71.3%	799	65.5%	(7.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 215	1 966	471	38.7%	492	40.5%	462	23.5%	1 425	72.5%	(17 068)	60.4%	(102.7%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	25 587	28 628	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	551 925	524 145	90 400	16.4%	117 855	21.4%	112 731	21.5%	320 986	61.2%	86 097	56.2%	30.9%
Employee related costs	151 147	144 035	32 033	21.2%	37 706	24.9%	31 686	22.0%	101 424	70.4%	30 972	72.8%	2.3%
Remuneration of councillors	7 320	7 742	1 528	20.9%	1 675	22.9%	1 675	21.6%	4 877	63.0%	1 615	69.6%	3.7%
Bulk purchases - electricity	121 951	120 677	25 359	20.8%	24 394	20.0%	25 716	21.3%	75 469	62.5%	22 955	55.0%	12.0%
Inventory consumed	27 010	30 879	3 329	12.3%	4 597	17.0%	6 055	19.6%	13 981	45.3%	5 069	40.4%	19.5%
Debt impairment	66 155	(11 661)	-	-	-	-	22 076	(189.3%)	22 076	(189.3%)	(21 063)	(82.3%)	(204.8%)
Depreciation, Amortisation and Impairment	26 085	26 085	6 521	25.0%	6 521	25.0%	6 521	25.0%	19 564	75.0%	7 317	75.0%	(10.9%)
Interest/Dividends and Rent on Land	1 395	7 255	232	16.6%	307	22.0%	160	2.2%	699	9.6%	163	32.1%	(1.9%)
Contracted services	76 115	53 465	4 347	5.7%	5 856	7.7%	5 709	10.7%	15 913	29.8%	4 634	53.8%	23.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	32 970	99 150	9	-	19 172	58.1%	-	-	19 181	19.3%	22 030	36.3%	(100.0%)
Operational Cost and Other Cost	41 775	46 516	17 042	40.8%	17 626	42.2%	13 133	28.2%	47 801	102.8%	12 404	113.2%	5.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 397	2 510	31 186		(12 555)		19 765		38 396		7 227		
Transfers and subsidies - capital (monetary allocations)	69 734	70 673	3 608	5.2%	7 088	10.2%	16 089	22.8%	26 785	37.9%	1 866	67.7%	762.1%
Transfers and subsidies - capital (in-kind)	-	1 049	-	-	-	-	1 049	100.0%	1 049	100.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	72 131	74 232	34 794		(5 467)		36 904		66 230		9 093		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	72 131	74 232	34 794		(5 467)		36 904		66 230		9 093		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 131	74 232	34 794		(5 467)		36 904		66 230		9 093		
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 131	74 232	34 794		(5 467)		36 904		66 230		9 093		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	62 018	64 096	3 316	5.3%	6 239	10.1%	14 086	22.0%	23 641	36.9%	2 167	63.7%	550.1%
National Government	57 595	57 299	3 137	5.4%	6 163	10.7%	13 369	23.3%	22 670	39.6%	122	73.8%	10 888.1%
Provincial Government	3 043	4 567	179	5.9%	-	-	466	10.2%	645	14.1%	1 501	42.2%	(69.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 638	61 866	3 316	5.5%	6 163	10.2%	13 835	22.4%	23 314	37.7%	1 623	67.7%	752.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 380	2 230	-	-	76	5.5%	251	11.3%	327	14.6%	544	46.4%	(53.8%)
Capital Expenditure Functional	62 018	65 145	3 316	5.3%	6 239	10.1%	15 135	23.2%	24 690	37.9%	2 167	63.7%	598.5%
Municipal governance and administration	330	530	-	-	69	21.0%	13	2.5%	82	15.6%	1 792	2 572.0%	(99.3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	330	530	-	-	69	21.0%	13	2.5%	82	15.6%	1 792	2 572.0%	(99.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 555	11 207	399	5.3%	518	6.9%	2 074	18.5%	2 991	26.7%	-	19.5%	(100.0%)
Community and Social Services	992	1 608	230	23.2%	413	41.6%	-	-	643	40.0%	-	-	-
Sport And Recreation	6 563	8 550	169	2.6%	105	1.6%	1 025	12.0%	1 299	15.2%	-	23.4%	(100.0%)
Public Safety	-	1 049	-	-	-	-	1 049	100.0%	1 049	100.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 828	11 554	357	2.8%	3 976	31.0%	3 079	26.6%	7 412	64.2%	-	-	(100.0%)
Planning and Development	200	688	-	-	6	3.2%	-	-	6	9%	-	-	-
Road Transport	12 628	10 866	357	2.8%	3 969	31.4%	3 079	28.3%	7 406	68.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 304	41 854	2 560	6.2%	1 676	4.1%	9 969	23.8%	14 205	33.9%	375	(7.8%)	2 557.9%
Energy sources	7 826	8 106	-	-	573	7.3%	1 002	12.4%	1 576	19.4%	70	(3.9%)	1 333.7%
Water Management	18 952	18 952	919	4.9%	1 102	5.8%	4 708	24.8%	6 730	35.5%	305	6.4%	1 442.9%
Waste Water Management	14 526	14 526	1 641	11.3%	-	-	4 020	27.7%	5 661	39.0%	-	-	(100.0%)
Waste Management	-	270	-	-	-	-	238	88.1%	238	88.1%	-	(14.6%)	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26									2024/25		Q3 of 2024/25 to Q3 of 2025/26	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	524 790	520 499	166 962	31.8%	148 830	28.4%	145 432	27.9%	461 224	88.8%	95 414	69.9%	52.4%
	51 150	43 264	11 401	22.3%	10 172	19.9%	3 894	9.0%	25 467	58.9%	9 780	65.8%	(60.2%)

Service charges	190 836	188 295	31 646	16.6%	39 862	20.9%	19 688	10.5%	91 196	48.4%	35 805	66.5%	(45.0%)
Other revenue	101 364	97 168	7 306	7.2%	6 601	6.5%	5 966	6.1%	19 873	20.5%	19 650	42.9%	(69.6%)
Transfers and Subsidies - Operational	108 791	175 864	110 588	101.7%	85 844	78.9%	106 451	60.5%	302 883	172.2%	25 321	95.8%	320.4%
Transfers and Subsidies - Capital	69 734	5 099	6 021	8.6%	6 289	9.0%	9 344	183.3%	21 654	424.7%	4 773	87.2%	95.8%
Interest	2 915	10 808	-	-	61	2.1%	90	.8%	151	1.4%	84	52.4%	6.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(461 263)	(441 158)	(102 738)	22.3%	(108 900)	23.6%	(82 034)	18.6%	(293 672)	66.6%	(77 394)	63.8%	6.0%
Suppliers and employees	(459 867)	(439 763)	(102 738)	22.3%	(108 900)	23.7%	(82 034)	18.7%	(293 672)	66.8%	(77 389)	64.0%	6.0%
Finance charges	(1 395)	(1 395)	-	-	-	-	-	-	-	-	(4)	36.1%	(100.0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	63 527	79 341	64 224	101.1%	39 930	62.9%	63 398	79.9%	167 552	211.2%	18 020	141.8%	251.8%
Cash Flow from Investing Activities													
Receipts	-	-	(37)	-	(30)	-	(29)	-	(95)	-	(51)	-	(43.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(37)	-	(30)	-	(29)	-	(95)	-	(51)	-	(43.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 018)	(64 096)	-	-	(10 557)	17.0%	(14 903)	23.3%	(25 460)	39.7%	(1 809)	70.5%	724.0%
Capital assets	(62 018)	(64 096)	-	-	(10 557)	17.0%	(14 903)	23.3%	(25 460)	39.7%	(1 809)	70.5%	724.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(62 018)	(64 096)	(37)	.1%	(10 587)	17.1%	(14 932)	23.3%	(25 556)	39.9%	(1 859)	70.7%	703.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 169)	(1 169)	-	-	(278)	23.7%	-	-	(278)	23.7%	-	33.2%	-
Repayment of borrowing	(1 169)	(1 169)	-	-	(278)	23.7%	-	-	(278)	23.7%	-	33.2%	-
Net Cash from(used) Financing Activities	(1 169)	(1 169)	-	-	(278)	23.7%	-	-	(278)	23.7%	-	33.2%	-
Net Increase/(Decrease) in cash held	340	14 076	64 187	18 898.2%	29 066	8 557.7%	48 466	344.3%	141 719	1 006.8%	16 161	908.8%	199.9%
Cash/cash equivalents at the year begin:	18 955	15 737	-	-	79 925	421.7%	108 991	692.6%	-	-	30 282	-	259.9%
Cash/cash equivalents at the year end:	19 295	29 813	79 964	414.4%	108 991	564.9%	157 457	528.1%	157 457	528.1%	46 443	245.0%	239.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 755	14.4%	1 840	3.9%	1 515	3.2%	36 877	78.5%	46 988	21.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 025	47.8%	330	2.6%	249	2.0%	6 006	47.6%	12 609	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 220	16.7%	1 188	2.2%	1 126	2.0%	43 662	79.1%	55 196	25.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 754	11.1%	806	1.9%	779	1.8%	36 632	85.2%	42 972	20.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 782	10.9%	490	1.9%	475	1.9%	21 835	85.4%	25 583	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	21.5%	1	9.5%	1	9.4%	9	59.7%	15	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	-	-	-	-	643	100.0%	643	3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20 009	65.1%	92	.3%	118	.4%	10 532	34.2%	30 752	14.3%	-	-	-	-
Total By Income Source	49 549	23.1%	4 748	2.2%	4 264	2.0%	156 198	72.7%	214 758	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 505	29.2%	282	2.3%	193	1.6%	8 028	66.9%	12 007	5.6%	-	-	-	-
Commercial	8 136	25.4%	681	2.1%	659	2.1%	22 521	70.4%	31 997	14.9%	-	-	-	-
Households	37 084	22.6%	3 661	2.2%	3 227	2.0%	120 081	73.2%	164 052	76.4%	-	-	-	-
Other	823	12.3%	124	1.9%	165	2.8%	5 568	83.1%	6 701	3.1%	-	-	-	-
Total By Customer Group	49 549	23.1%	4 748	2.2%	4 264	2.0%	156 198	72.7%	214 758	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 712	14.7%	0	-	1	-	50 702	85.3%	59 415	58.1%
Bulk Water	-	-	-	-	-	-	15 005	100.0%	15 005	14.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 281	7.5%	37	.2%	3	-	15 812	92.3%	17 133	16.8%
Auditor-General	42	.4%	52	.5%	55	.5%	10 494	98.6%	10 643	10.4%
Other	-	-	-	-	-	-	3	100.0%	3	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 035	9.8%	89	.1%	59	.1%	92 015	90.0%	102 199	100.0%

Contact Details

Municipal Manager	Mr Gerald Esau	023 414 8104
Chief Financial Officer	Mr Mr Bradley Jacobs	023 414 8130

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part 5: Cash Receipts and Payments													Q3 of 2024/25 to Q3 of 2025/26
	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	144 517	154 609	38 080	26.4%	43 802	30.3%	41 709	27.0%	123 591	79.9%	43 418	85.3%	(3.9%)

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	94 890	101 950	15 855	16.7%	29 175	30.7%	30 312	29.7%	75 342	73.9%	(237 002)	(465.6%)	(112.8%)
Transfers and Subsidies - Operational	45 225	45 839	22 111	48.9%	14 559	32.2%	11 335	24.7%	48 005	104.7%	280 420	1 055.7%	(96.0%)
Transfers and Subsidies - Capital	2 366	5 227	-	-	-	-	-	-	-	-	-	-	-
Interest	2 036	1 593	114	5.6%	69	3.4%	62	3.9%	245	15.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(135 795)	(135 660)	(7 259)	5.3%	(7 291)	5.4%	(7 042)	5.2%	(21 592)	15.9%	(16 632)	38.8%	(57.7%)
Suppliers and employees	(135 608)	(135 608)	(7 259)	5.4%	(7 291)	5.4%	(7 042)	5.2%	(21 592)	15.9%	(16 632)	38.9%	(57.7%)
Finance charges	(52)	(52)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(135)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 722	18 949	30 821	353.4%	36 511	418.6%	34 667	182.9%	101 999	538.3%	26 786	648.9%	29.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 057)	(4 611)	-	-	(33)	1.6%	(50)	1.1%	(83)	1.8%	(2 379)	61.3%	(97.9%)
Capital assets	(2 057)	(4 611)	-	-	(33)	1.6%	(50)	1.1%	(83)	1.8%	(2 379)	61.3%	(97.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(2 057)	(4 611)	-	-	(33)	1.6%	(50)	1.1%	(83)	1.8%	(2 379)	61.3%	(97.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 665	14 339	30 821	462.5%	36 478	547.3%	34 617	241.4%	101 917	710.8%	24 407	1 465.9%	41.8%
Cash/cash equivalents at the year begin:	-	5 181	-	-	36 002	-	72 480	1 399.0%	-	-	52 205	-	38.8%
Cash/cash equivalents at the year end:	6 665	19 520	36 002	540.2%	72 480	1 087.5%	107 098	548.7%	107 098	548.7%	76 612	449.4%	39.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	2.4%	1	.2%	-	-	405	97.4%	416	100.0%	-	-	-	-
Total By Income Source	10	2.4%	1	.2%	-	-	405	97.4%	416	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	57	100.0%	57	13.7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	2.8%	1	.2%	-	-	348	97.0%	359	86.3%	-	-	-	-
Total By Customer Group	10	2.4%	1	.2%	-	-	405	97.4%	416	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	95	96.2%	0	.2%	-	-	4	3.6%	99	96.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	3.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	98	96.3%	0	.2%	-	-	4	3.5%	102	100.0%

Contact Details

Municipal Manager	Mr Mr MJ Penxa	023 449 1000
Chief Financial Officer	Ms Kubelulo Makalima	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	627 876 378	633 684 232	178 449 460	28.4%	154 320 932	24.6%	147 758 549	23.3%	480 528 940	75.8%	139 929 620	77.4%	5.6%
Exchange Revenue													
Service charges - Electricity	199 323 248	199 365 556	52 414 661	26.3%	42 469 659	21.3%	42 219 627	21.2%	137 103 946	68.8%	39 242 767	70.4%	7.6%
Service charges - Water	70 263 499	70 308 385	15 317 518	21.8%	16 281 736	23.2%	16 167 283	23.0%	47 766 538	67.9%	14 976 628	71.8%	8.0%
Service charges - Waste Water Management	30 197 944	30 647 036	7 272 752	24.1%	7 155 798	23.7%	6 975 130	22.8%	21 403 679	69.8%	6 699 756	71.6%	4.1%
Service charges - Waste Management	18 650 729	18 440 978	4 618 508	24.8%	4 265 438	22.9%	4 411 361	23.9%	13 295 307	72.1%	4 223 208	72.5%	4.5%
Sale of Goods and Rendering of Services	5 372 072	5 184 639	1 080 644	20.1%	1 051 644	19.6%	1 105 119	21.3%	3 237 408	62.4%	1 147 977	69.6%	(3.7%)
Agency services	2 344 639	2 429 362	467 782	20.0%	529 166	22.6%	547 249	22.5%	1 544 196	63.6%	709 840	62.9%	(22.9%)
Interest - Deemed Interest	51 586	37 616	7 968	15.4%	6 083	11.8%	9 348	24.9%	23 399	62.2%	9 400	71.0%	(.6%)
Interest earned from Receivables	14 635 649	15 834 125	4 835 742	33.0%	5 059 622	34.6%	4 783 588	30.2%	14 678 952	92.7%	6 135 829	100.8%	(22.0%)
Interest earned from Current and Non Current Assets	5 972 079	6 600 049	1 416 695	23.7%	1 369 100	22.9%	1 379 548	20.9%	4 165 343	63.1%	1 640 830	75.9%	(15.9%)
Dividends	37 344	34 955	2 218	5.9%	2 946	7.9%	2 278	6.5%	7 443	21.3%	17 958	94.2%	(87.3%)
Rent on Land	37 724	96 122	10 899	28.9%	40 716	107.9%	60 185	62.6%	111 800	116.3%	37 387	176.8%	61.0%
Rental from Fixed Assets	3 193 404	3 294 060	849 023	26.6%	711 910	22.3%	720 369	21.9%	2 281 302	69.3%	556 660	60.2%	29.4%
Licences or permits	433 752	416 202	93 483	21.6%	85 291	19.7%	83 606	20.1%	262 379	63.0%	84 357	58.7%	(.9%)
Special rating levies	524 962	517 737	130 654	24.9%	132 517	25.2%	130 586	25.2%	393 757	76.1%	-	-	(100.0%)
Construction Contract Revenue	678 321	1 243 133	173 757	25.6%	112 623	16.6%	185 184	14.9%	471 563	37.9%	133 209	50.9%	39.0%
Development Charges	779 905	901 090	213 447	27.4%	195 533	25.1%	235 387	26.1%	644 367	71.5%	159 036	70.7%	48.0%
Operational Revenue	5 494 854	5 818 802	790 362	14.4%	851 504	15.5%	705 054	12.1%	2 346 920	40.3%	1 367 053	52.7%	(48.4%)
Non-Exchange Revenue													
Property rates	107 981 789	108 903 138	32 357 145	30.0%	26 248 487	24.3%	25 857 688	23.7%	84 463 320	77.6%	23 213 262	77.1%	11.4%
Surcharges and Taxes	637 792	1 065 042	187 707	29.4%	239 004	37.5%	283 240	26.6%	709 952	66.7%	395 153	75.7%	(28.3%)
Fines, penalties and forfeits	6 225 660	6 185 876	989 326	15.9%	1 355 024	21.8%	1 478 847	23.9%	3 823 197	61.8%	1 736 728	63.1%	(14.8%)
Licences or permits	327 970	326 001	78 028	23.8%	65 667	20.0%	67 110	20.6%	210 805	64.7%	(110 432)	66.8%	(160.8%)
Transfer and subsidies - Operational	120 091 225	120 180 234	46 653 587	38.8%	37 527 412	31.2%	30 460 486	25.3%	114 641 486	95.4%	30 288 123	95.7%	.6%
Interest Receivables	5 151 090	6 043 937	1 510 315	29.3%	1 526 192	29.6%	1 374 379	22.7%	4 410 886	73.0%	206 652	71.9%	565.1%
Fuel Levy	17 895 330	17 895 330	5 229 550	29.2%	4 409 103	24.6%	5 876 958	32.8%	15 515 611	86.7%	5 575 680	83.3%	5.4%
Operational Revenue	2 116 523	2 136 606	563 504	26.6%	546 505	25.8%	538 494	25.2%	1 648 503	77.2%	(67 177)	74.6%	(901.6%)
Gains on Disposal of Fixed and Intangible Assets	474 825	528 908	27 867	5.9%	30 500	6.4%	136 626	25.8%	194 993	36.9%	31 290	19.8%	336.6%
Other Gains	8 947 754	9 203 000	1 156 317	12.9%	2 048 785	22.9%	1 963 920	21.3%	5 168 921	56.2%	1 514 230	50.8%	29.7%
Discontinued Operations	34 712	46 310	-	-	2 966	8.5%	-	-	2 966	6.4%	4 219	14.4%	(100.0%)
Operating Expenditure													
Employee related costs	167 224 575	166 618 793	37 208 854	22.3%	40 493 620	24.2%	38 882 456	23.3%	116 584 930	70.0%	36 267 718	70.9%	7.2%
Remuneration of councillors	5 593 373	5 621 118	1 197 695	21.4%	1 253 173	22.4%	1 324 017	23.6%	3 774 885	67.2%	1 306 564	70.2%	1.3%
Bulk purchases - electricity	163 185 760	162 928 424	41 720 194	25.6%	33 689 063	20.6%	36 680 205	22.5%	112 089 463	68.8%	30 797 577	73.9%	19.1%
Inventory consumed	53 518 052	54 197 478	10 601 696	19.8%	12 490 012	23.3%	12 096 004	22.3%	35 187 712	64.9%	11 658 991	67.6%	3.7%
Debt impairment	48 260 552	53 192 804	8 613 375	17.8%	8 633 679	17.9%	10 272 522	19.3%	27 519 576	51.7%	10 326 319	55.3%	(.5%)
Depreciation, Amortisation and Impairment	40 793 207	41 348 860	7 584 999	18.6%	8 940 690	21.9%	8 604 166	20.8%	25 129 855	60.8%	9 406 797	65.1%	(8.5%)
Interest/Dividends and Rent on Land	11 968 567	12 817 542	3 164 954	26.4%	4 386 720	36.7%	3 632 692	28.3%	11 184 366	87.3%	3 374 453	82.5%	7.7%
Contracted services	71 151 843	75 215 445	11 755 873	16.5%	18 556 094	26.1%	15 716 758	20.9%	46 028 725	61.2%	15 099 871	59.8%	4.1%
Transfers and subsidies	4 428 285	4 892 916	2 832 176	64.0%	1 588 119	35.9%	3 027 655	61.9%	7 447 950	152.2%	2 022 490	129.8%	49.7%
Irrecoverable debts written off	5 279 662	4 775 682	3 633 070	68.8%	711 686	13.5%	(2 098 040)	(43.9%)	2 246 716	47.0%	1 056 557	68.3%	(298.6%)
Operational Cost and Other Cost	38 643 758	40 257 130	9 174 860	23.7%	9 408 232	24.3%	8 287 584	20.6%	26 870 676	66.7%	8 229 947	67.4%	.7%
Disposal of Fixed and Intangible Assets	162 386	274 890	11 283	6.9%	14 185	8.7%	9 696	3.5%	35 165	12.8%	78 983	97.7%	(87.7%)
Other Losses	8 044 075	8 202 917	1 999 937	24.9%	2 019 436	25.1%	1 734 670	21.1%	5 754 043	70.1%	2 000 842	79.2%	(13.3%)
Surplus/(Deficit)	9 622 283	3 340 232	38 950 493	-	12 136 224	-	9 588 163	-	60 674 879	-	8 302 512	-	-
Transfers and subsidies - capital (monetary allocations)	48 893 203	53 565 987	6 795 291	13.9%	12 286 993	25.1%	9 171 805	17.1%	28 254 090	52.7%	8 342 682	49.0%	9.9%
Transfers and subsidies - capital (in-kind)	605 011	874 431	405	.1%	58 999	9.8%	88 443	10.1%	147 847	16.9%	146 607	(17.8%)	(39.7%)
Surplus/(Deficit) after capital transfers and contributions	59 120 498	57 780 650	45 746 189	-	24 482 216	-	18 848 411	-	89 076 816	-	16 791 801	-	-
Income Tax	51 596	60 335	17 860	34.6%	(12 109)	(23.5%)	2 385	4.0%	8 136	13.5%	8 486	43.4%	(71.9%)
Surplus/(Deficit) after income tax	59 068 901	57 720 315	45 728 329	-	24 494 325	-	18 846 026	-	89 068 681	-	16 783 315	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	8 621	8 621	1 450	16.8%	2 382	27.6%	1 480	17.2%	5 312	61.6%	6 263	132.4%	(76.4%)
Surplus/(Deficit) attributable to municipality	59 077 523	57 728 937	45 729 779	-	24 496 707	-	18 847 506	-	89 073 992	-	16 789 579	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	1 686 903	1 137 026	1 858 408	110.2%	1 929 530	114.4%	2 212 989	194.6%	6 000 927	527.8%	1 435 875	236.2%	54.1%
Surplus/(Deficit) for the year	60 764 425	58 865 963	47 588 187	-	26 426 238	-	21 060 495	-	95 074 919	-	18 225 454	-	-

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25				Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	78 692 079	83 499 940	5 402 613	6.9%	22 528 816	28.6%	12 569 179	15.1%	40 500 608	48.5%	12 580 066	32.9%	(.1%)
National Government	45 045 979	48 909 858	3 260 512	7.2%	15 332 480	34.0%	7 087 968	14.5%	25 680 959	52.5%	7 474 398	47.5%	(5.2%)
Provincial Government	1 507 612	1 782 744	90 276	6.0%	270 399	17.9%	238 886	13.4%	599 562	33.6%	284 645	29.5%	(16.1%)
District Municipality	63 944	98 494	9 954	15.6%	141	2%	17 686	18.0%	27 781	28.2%	36 103	129.8%	(51.0%)
Transfers and subsidies - capital (monetary alloc)/Departm Age	1 285 412	1 147 779	174 185	13.6%	361 409	28.1%	178 434	15.5%	714 029	62.2%	290 474	60.8%	(38.6%)
Transfers recognised - capital	47 902 947	51 938 875	3 534 927	7.4%	15 964 429	33.3%	7 522 974	14.5%	27 022 331	52.0%	8 085 620	47.1%	(7.0%)
Borrowing	12 759 650	12 017 343	1 171 851	9.2%	2 588 402	20.2%	1 869 251	15.6%	5 629 504	46.8%	1 750 961	46.6%	6.8%
Internally generated funds	17 989 461	19 543 722	695 835	3.9%	3 975 984	22.1%	3 176 954	16.3%	7 848 773	40.2%	2 743 485	(15.9%)	15.8%
Capital Expenditure Functional	78 879 394	83 903 642	5 534 566	7.0%	22 584 653	28.6%	12 915 520	15.4%	41 034 740	48.9%	81 122 507	119.3%	(84.1%)
Municipal governance and administration	6 107 325	6 665 790	(821 127)	(13.4%)	1 961 965	32.1%	1 305 024	19.6%	2 445 862	36.7%	70 149 144	1 028.7%	(98.1%)
Executive and Council	721 078	567 438	(149 898)	(20.8%)	94 332	13.1%	262 041	46.2%	206 475	36.4%	61 226	(2 378.1%)	328.0%
Finance and administration	5 376 324	6 088 982	(671 975)	(12.5%)	1 866 852	34.7%	1 042 814	17.1%	2 237 691	36.7%	70 086 580	1 249.8%	(98.5%)
Internal audit	10 123	9 370	746	7.4%	781	7.7%	169	1.8%	1 695	18.1%	1 337	6.4%	(87.4%)
Community and Public Safety	10 409 352	11 208 951	1 195 776	11.5%	2 286 184	22.0%	1 511 256	13.5%	4 993 216	44.5%	1 586 789	39.5%	(8.4%)
Community and Social Services	1 641 063	1 731 166	189 640	11.6%	320 444	19.5%	203 632	11.8%	713 716	41.2%	239 407	25.5%	(14.9%)
Sport And Recreation	1 769 822	2 012 800	148 568	8.4%	430 718	24.3%	305 713	15.2%	884 999	44.0%	329 595	44.7%	(7.2%)
Public Safety	1 075 857	1 166 769	160 966	15.0%	201 083	18.7%	103 178	8.8%	465 227	39.9%	133 686	27.1%	(22.8%)
Housing	5 758 942	6 163 232	691 731	12.0%	1 318 484	22.9%	878 583	14.3%	2 888 798	46.9%	856 251	44.8%	(2.6%)
Health	163 667	134 933	4 871	3.0%	15 456	9.4%	20 150	14.9%	40 476	30.0%	27 651	27.6%	(27.7%)
Economic and Environmental Services	20 931 929	22 736 852	3 003 833	14.4%	5 278 014	25.2%	3 101 440	13.6%	11 383 287	50.1%	3 183 613	43.8%	(2.6%)
Planning and Development	4 220 094	4 206 757	629 957	14.9%	1 031 781	24.4%	598 658	14.2%	2 260 596	53.7%	644 147	36.8%	(7.0%)
Road Transport	16 319 628	18 107 236	2 298 658	14.1%	4 192 249	25.7%	2 443 344	13.5%	8 935 451	49.3%	2 502 154	28.5%	(2.4%)
Environmental Protection	422 202	422 860	53 985	12.8%	242 960	57.3%	59 238	14.0%	139 215	33.2%	37 312	26.8%	(50.9%)
Trading Services	41 087 287	42 898 905	2 118 780	5.2%	12 998 484	31.6%	6 934 833	16.2%	22 052 097	51.4%	6 153 600	44.9%	(12.7%)
Energy sources	8 863 238	9 823 965	1 224 961	13.8%	1 531 204	17.3%	1 346 551	15.1%	4 102 716	46.0%	1 649 212	44.0%	(18.4%)
Water Management	19 682 143	20 380 958	(126 984)	(.6%)	7 957 025	40.4%	3 478 203	17.1%	11 308 244	55.5%	2 701 600	47.5%	28.7%
Waste Water Management	10 342 489	11 612 733	955 882	9.2%	3 139 124	30.4%	1 897 457	16.3%	5 992 464	51.6%	1 523 616	41.6%	24.5%
Waste Management	2 199 416	1 981 249	64 921	3.0%	371 130	16.9%	212 622	10.7%	648 673	32.7%	279 172	43.6%	(23.8%)
Other	343 302	393 194	37 303	10.9%	60 007	17.5%	62 968	16.0%	160 278	40.8%	49 361	32.2%	(27.6%)

Service charges	302 545 390	241 812 660	57 079 212	18.9%	57 188 603	18.9%	37 662 476	15.6%	151 930 291	62.8%	42 564 652	46.9%	(11.5%)
Other revenue	48 893 722	49 979 734	26 209 330	53.6%	27 159 357	55.5%	10 710 643	21.4%	64 079 331	128.2%	28 153 333	161.0%	(62.0%)
Transfers and Subsidies - Operational	114 676 730	113 742 505	44 780 585	39.0%	39 119 394	34.1%	25 310 962	22.3%	109 210 940	96.0%	164 264 685	196.5%	(84.6%)
Transfers and Subsidies - Capital	46 146 453	48 250 405	11 680 190	25.3%	11 147 899	24.2%	12 398 085	25.7%	35 226 174	73.0%	11 973 640	68.6%	3.5%
Interest	10 783 541	12 450 814	(1 663 244)	(15.4%)	879 209	8.2%	1 859 676	14.9%	1 075 640	8.6%	(931 946)	(38.5%)	(299.5%)
Dividends	34 549	31 174	2 651	7.7%	2 853	8.3%	1 830	5.9%	7 334	23.5%	17 987	83.2%	(89.8%)
Payments	(530 146 007)	(541 188 347)	(124 880 343)	23.8%	(117 807 409)	22.2%	(78 787 670)	14.6%	(321 475 422)	59.4%	(81 078 149)	62.3%	(2.8%)
Suppliers and employees	(516 876 508)	(529 784 325)	(124 092 723)	24.0%	(115 817 435)	22.4%	(78 176 902)	14.8%	(318 087 060)	60.0%	(80 105 316)	63.7%	(2.4%)
Finance charges	(10 643 235)	(8 759 953)	(737 433)	6.9%	(1 874 309)	17.6%	(521 423)	6.0%	(3 133 166)	35.8%	(917 659)	16.5%	(43.2%)
Transfers and Subsidies	(2 626 265)	(2 644 069)	(50 187)	1.9%	(115 664)	4.4%	(89 345)	3.4%	(255 196)	9.7%	(55 174)	5.6%	61.9%
Net Cash from/(used) Operating Activities	90 901 445	8 896 848	34 158 482	37.6%	36 422 795	40.1%	23 581 345	265.1%	94 162 621	1 058.4%	141 228 566	188.7%	(83.3%)
Cash Flow from Investing Activities													
Receipts	874 350	429 614	(4 453 701)	(509.4%)	(1 229 914)	(140.7%)	(5 437 728)	(1 265.7%)	(11 121 342)	(2 588.7%)	1 419	(168.1%)	(383 272.0%)
Proceeds on disposal of PPE	562 671	581 774	41 311	7.1%	25 262	4.3%	38 426	6.6%	104 999	18.0%	81 296	30.3%	(52.7%)
Decrease (increase) in non-current receivables	327 937	347 557	98 004	29.9%	(19 884)	(6.1%)	(96 671)	(27.8%)	(18 550)	(5.3%)	110 691	3.7%	(187.3%)
Decrease (increase) in non-current investments	(36 259)	(499 717)	(4 593 016)	12 667.3%	(1 235 292)	3 406.9%	(5 379 483)	1 076.5%	(11 207 791)	2 242.8%	(190 569)	(164.7%)	2 722.9%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 338 341)	(78 751 330)	(9 658 193)	12.3%	(14 991 927)	19.1%	(7 876 285)	10.0%	(32 526 406)	41.3%	(9 463 603)	41.1%	(16.8%)
Capital assets	(78 338 341)	(78 751 330)	(9 658 193)	12.3%	(14 991 927)	19.1%	(7 876 285)	10.0%	(32 526 406)	41.3%	(9 463 603)	41.1%	(16.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(77 463 991)	(78 321 715)	(14 111 894)	18.2%	(16 221 841)	20.9%	(13 314 013)	17.0%	(43 647 748)	55.7%	(9 462 184)	46.9%	40.7%
Cash Flow from Financing Activities													
Receipts	12 783 357	11 416 359	2 965 289	23.2%	244 619	1.9%	85 886	.8%	3 295 794	28.9%	235 383	13.1%	(63.5%)
Short term loans	19 723	(90 522)	-	-	-	-	-	-	-	-	(3 132)	(2.7%)	(100.0%)
Borrowing long term/refinancing	12 553 299	11 250 707	2 788 289	22.2%	198 276	1.6%	3 698	-	2 990 264	26.6%	172 816	12.2%	(97.9%)
Increase (decrease) in consumer deposits	210 334	256 175	176 999	84.2%	46 343	22.0%	82 188	32.1%	305 530	119.3%	65 700	76.7%	25.1%
Payments	(7 942 180)	(7 686 882)	(2 004 612)	25.2%	(1 995 369)	25.1%	(3 520 425)	45.8%	(7 520 405)	97.8%	1 449 622	6.4%	(342.9%)
Repayment of borrowing	(7 942 180)	(7 686 882)	(2 004 612)	25.2%	(1 995 369)	25.1%	(3 520 425)	45.8%	(7 520 405)	97.8%	1 449 622	6.4%	(342.9%)
Net Cash from/(used) Financing Activities	4 841 177	3 729 477	960 677	19.8%	(1 750 749)	(36.2%)	(3 434 538)	(92.1%)	(4 224 611)	(113.3%)	1 685 005	19.2%	(303.8%)
Net Increase/(Decrease) in cash held	18 278 631	(65 695 390)	21 007 265	114.9%	18 450 205	100.9%	6 832 793	(10.4%)	46 290 262	(70.5%)	133 451 387	336.5%	(94.9%)
Cash/cash equivalents at the year begin:	62 691 242	65 004 488	25 892 223	41.3%	65 575 392	104.6%	94 010 983	144.6%	25 892 223	39.8%	110 045 800	38.2%	(14.6%)
Cash/cash equivalents at the year end:	80 969 872	(690 902)	51 314 607	63.4%	88 653 142	109.5%	103 505 496	(14 981.2%)	103 505 496	(14 981.2%)	257 711 691	205.8%	(59.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 724 873	4.9%	4 866 943	3.1%	3 674 343	2.3%	142 524 684	89.8%	158 790 843	32.8%	3 493 250	2.2%	120 102 221	75.6%
Trade and Other Receivables from Exchange Transactions - Electricity	11 139 169	20.4%	3 175 444	5.8%	1 705 031	3.1%	38 588 150	70.7%	54 607 795	11.3%	455 471	.8%	14 394 611	26.4%
Receivables from Non-exchange Transactions - Property Rates	8 087 917	8.6%	3 116 166	3.3%	2 684 342	2.8%	80 726 693	85.3%	94 635 119	19.6%	1 020 392	1.1%	16 730 017	17.7%
Receivables from Exchange Transactions - Waste Water Management	2 461 553	5.3%	1 370 901	2.9%	1 081 327	2.3%	41 780 352	89.5%	46 694 133	9.6%	1 376 923	2.9%	20 286 554	43.5%
Receivables from Exchange Transactions - Waste Management	1 617 653	4.4%	807 652	2.2%	697 176	1.9%	33 580 193	91.5%	36 702 675	7.6%	711 714	1.9%	10 671 588	29.1%
Receivables from Exchange Transactions - Property Rental Debtors	222 773	5.3%	94 141	2.2%	91 370	2.2%	3 831 554	90.4%	4 239 840	.9%	93 997	2.2%	1 479 571	34.9%
Interest on Arrear Debtor Accounts	2 156 381	3.0%	1 744 764	2.4%	1 621 411	2.3%	65 781 972	92.3%	71 304 528	14.7%	196 852	.3%	10 593 887	14.9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	335	1.2%	288	1.0%	280	1.0%	26 636	96.7%	27 539	-	12 747	46.3%	-	-
Other	(1 014 172)	(6.0%)	41 800	.2%	170 968	1.0%	17 816 384	104.7%	17 014 980	3.5%	(413 028)	(2.4%)	3 395 186	20.0%
Total By Income Source	32 406 484	6.7%	15 218 100	3.1%	11 736 249	2.4%	424 656 619	87.7%	484 017 451	100.0%	6 948 317	1.4%	197 663 634	40.8%
Debtors Age Analysis By Customer Group														
Organs of State	2 680 192	9.4%	1 171 766	4.1%	871 778	3.1%	23 756 281	83.4%	28 480 017	5.9%	112 292	.4%	1 753 376	6.2%
Commercial	12 370 952	11.8%	4 124 026	3.9%	2 845 284	2.7%	85 931 134	81.6%	105 272 225	21.7%	339 502	.3%	10 245 604	9.7%
Households	16 714 361	4.9%	9 522 640	2.8%	7 774 418	2.3%	305 006 003	90.0%	339 017 422	70.0%	6 489 302	1.9%	185 527 348	54.7%
Other	640 949	5.7%	398 868	3.5%	244 768	2.2%	9 963 202	88.6%	11 247 787	2.3%	7 221	-1%	137 306	1.2%
Total By Customer Group	32 406 484	6.7%	15 218 100	3.1%	11 736 249	2.4%	424 656 619	87.7%	484 017 451	100.0%	6 948 317	1.4%	197 663 634	40.8%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 415 011	8.1%	2 600 375	3.3%	2 822 685	3.6%	67 534 544	85.1%	79 372 615	53.6%
Bulk Water	1 274 507	4.8%	869 177	3.3%	471 032	1.8%	23 813 637	90.1%	26 428 363	17.9%
PAYE deductions	304 411	89.8%	7 254	2.1%	(316)	(.1%)	28 463	8.2%	345 812	2%
VAT (output less input)	78 366	78.9%	1 790	1.8%	2 232	2.2%	16 928	17.0%	89 316	.1%
Pensions / Retirement deductions	317 413	53.1%	2 118	.4%	(16 390)	(2.7%)	294 547	49.3%	587 687	4%
Loan repayments	16 807	71.3%	-	-	-	-	6 769	28.7%	23 576	.1%
Trade Creditors	7 372 097	24.3%	1 320 073	4.3%	984 561	3.2%	20 678 700	68.1%	30 380 923	20.5%
Auditor-General	2 345	.6%	17 826	4.7%	22 895	6.1%	333 114	88.6%	376 181	.3%
Other	1 505 705	14.8%	297 281	2.9%	535 035	5.3%	7 844 223	77.0%	10 182 244	6.9%
Medical Aid deductions	146 400	98.6%	-	-	-	-	2 139	1.4%	148 539	.1%
Total	17 439 062	11.8%	5 115 893	3.5%	4 821 733	3.3%	120 578 556	81.5%	147 955 244	100.0%
